

**ORIGINAL**

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**BEFORE THE ARIZONA CORPORATION COMMISSION**

**COMMISSIONERS**

ROBERT "BOB" BURNS, Chairman  
BOYD DUNN  
SANDRA D. KENNEDY  
JUSTIN OLSON  
LEA MÁRQUEZ PETERSON

IN THE MATTER OF THE APPLICATION  
OF GLOBAL WATER – RED ROCK  
UTILITIES COMPANY, INC., AN ARIZONA  
CORPORATION, FOR THE  
ESTABLISHMENT OF JUST AND  
REASONABLE RATES AND CHARGES  
FOR UTILITY SERVICE DESIGNED TO  
REALIZE A REASONABLE RATE OF  
RETURN ON THE FAIR VALUE OF ITS  
PROPERTY AND FOR CERTAIN RELATED  
APPROVALS.

DOCKET NO. SW-20445A-20-0215

**RATE APPLICATION**

**PART 3 OF 4**

**NOTICE OF FILING RATE  
CASE SCHEDULES IN  
SUPPORT OF RATE  
APPLICATION**

Global Water – Red Rock Utilities Company, Inc., in connection with its  
contemporaneously filed Rate Application, provides notice of filing the attached Rate  
Case Schedules in support of its Rate Application.

RESPECTFULLY SUBMITTED this 28<sup>th</sup> day of August, 2020.

DocuSigned by:  
*Timothy J. Sabo*  
35A991DC587B41E...  
Timothy J. Sabo  
Regulatory Counsel

**Certificate of Service**

Original of the foregoing  
eFiled this 28<sup>th</sup> day of August, 2020 with:

Docket Control  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

Copies emailed this same date to:

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/s/ Joyce Goodwin



**Red Rock Utilities, LLC - Schedules**

Schedule A-1

Test Year Ended December 31, 2019

Computation of Increase in Gross Revenue Requirement

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 1,111,740	\$ 1,111,740
2					
3	Adjusted Operating Income (Loss)			(64,425)	(64,425)
4					
5	Current Rate of Return (Line 3 /Line 1)			-5.80%	-5.80%
6					
7	Required Operating Income (Line 9 * Line 1)			87,900	87,900
8					
9	Required Rate of Return			7.91%	7.91%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			152,325	152,325
12					
13	Gross Revenue Conversion Factor			1.368931	1.368931
14					
15	Increase in Gross Revenue Requirements			208,523	208,523
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates*	Rates	Increase	Increase
20					
21	Residential	\$ 390,642	\$ 565,418	\$ 174,776	44.7%
22	Commercial	10,650	17,809	7,159	67.2%
23	Irrigation	11,736	22,793	11,057	94.2%
24	Construction Hydrant	6,642	25,558	18,915	284.8%
25					
26	Total of Water Revenues	419,670	631,578	211,908	1
27					
28	Adjustment**	1,114	(2,271)	(3,385)	(3)
29					
30	Miscellaneous Revenues	8,142	8,142	-	-
31					
32	Total Operating Revenues	428,926	637,449	208,523	0
33					
34	Total Adjusted Revenues (Schedule C-1)	\$ 428,926	\$ 637,449	\$ 208,523	48.6%
35					
36	*As adjusted				
37	**See Schedule H-1				
38					
	Supporting Schedules:				
	B-1				
	C-1				
	C-3				
	H-1				

**Red Rock Utilities, LLC - Schedules**

Schedule A-2

Test Year Ended December 31, 2019

Summary of Results of Operations

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2017	12/31/2018	Actual 12/31/2019	Adjusted 12/31/2019	Present Rates 12/31/2021	Proposed Rates 12/31/2021
1	Gross Revenues	\$ 451,756	\$ 502,586	\$ 430,418	\$ 428,926	\$ 428,926	\$ 637,449
2							
3	Revenue Deductions and						
4	Operating Expenses	366,690	918,648	469,966	493,352	493,352	549,550
5							
6	Operating Income	85,066	(416,062)	(39,548)	(64,425)	(64,425)	87,900
7							
8	Other Income and Deductions	-	-	(620)	(620)	(620)	(620)
9							
10	Interest Expense	-	(12,813)	(3,404)	(3,404)	(3,404)	(3,404)
11							
12	Net Income	85,066	(428,875)	(43,572)	(68,450)	(68,450)	83,876
13							
14	Common Shares	NA	NA	NA	NA	NA	NA
15							
16	Earned Per Average						
17	Common Share	NA	NA	NA	NA	NA	NA
18							
19	Dividends Per						
20	Common Share	NA	NA	NA	NA	NA	NA
21							
22	Payout Ratio	NA	NA	NA	NA	NA	NA
23							
24	Return on Average						
25	Invested Capital	5.32%	-28.18%	-2.00%	-3.15%	-3.15%	3.86%
26							
27	Return on Year End	5.44%	-28.99%	-1.52%	-2.38%	-2.38%	2.92%
28	Capital						
29							
30	Return on Average						
31	Common Equity	5.32%	-28.18%	-2.00%	-3.15%	-3.15%	3.86%
32							
33	Return on Year End						
34	Common Equity	5.44%	-28.99%	-1.52%	-2.38%	-2.38%	2.92%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	NA	NA	NA	NA	NA	NA
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	NA	NA	NA	NA	NA	NA
42							
43							
44	<u>Supporting Schedules:</u>						
45	E-2						
46	C-1						
47	F-1						

**Red Rock Utilities, LLC - Schedules**

Schedule A-3

Test Year Ended December 31, 2019

## Summary of Capital Structure

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2017	12/31/2018	12/31/2019	12/31/2021
1	Short-Term Debt	\$ -	\$ -	\$ -	\$ -
2					
3	Long-Term Debt	-	-	-	-
4					
5	Total Debt	-	-	-	-
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	1,564,743	1,479,572	2,870,327	2,870,327
10					
11	Total Capital	1,564,743	1,479,572	2,870,327	2,870,327
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	-	-	-	-
16					
17	Long-Term Debt	-	-	-	-
18					
19	Total Debt	-	-	-	-
20					
21	Preferred Stock	-	-	-	-
22					
23	Common Equity	100%	100%	100%	100%
24					
25	Total Capital	100%	100%	100%	100%
26					
27	Weighted Cost of				
28	Short-Term Debt	NA	NA	NA	NA
29					
30	Weighted Cost of				
31	Long-Term Debt	NA	NA	NA	NA
32					
33	Weighted Cost of				
34	Senior Debt	NA	NA	NA	NA
35					
36					
37	Note: For purposes of the rate case cost of capital calculation, the parent company's (GWRS) debt				
38	is imputed to the utilities. See the D Schedules.				
39					
40					
41	<u>Supporting Schedules:</u>				
42	E-1				
43	D-1				
44					

**Red Rock Utilities, LLC - Schedules**

Schedule A-4

Test Year Ended December 31, 2019

Construction Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2017	20,380	14,771	6,216,366
2					
3	Prior Year Ended	12/31/2018	755,546	518,359	6,734,726
4					
5	Test Year Ended	12/31/2019	117,563	238,264	6,972,990
6					
7	Projected Year Ended	12/31/2020	93,282	93,282	7,066,272
8					
9					
10					
11					
12					
13	<u>Supporting Schedules:</u>				
14	F-3				
15	E-5				
16					
17					
18					
19					
20					



## Red Rock Utilities, LLC - Schedules

Schedule A-5

Test Year Ended December 31, 2019

Comparative Statement of Changes in Financial Position

Line No.		Prior Years Ended		Test Year 12/31/2019	Projected Year	
		12/31/2017	12/31/2018		Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>					
2	Net income (loss)	\$ 85,066	\$ (428,875)	\$ (43,572)	\$ (68,450)	\$ 83,876
3	<b>Adjustment to reconcile net income (loss)</b>					
4	Deferred compensation	-	-	-	-	-
5	Depreciation	166,485	152,743	126,191	118,789	118,789
6	Amortization	-	-	-	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-	-	-	-
8	Write-off of debt issuance costs	-	-	-	-	-
9	Gain on sale of 303 contracts	-	-	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-	-	-
11	Other gains and losses	-	-	-	-	-
12	(Gain) Loss on disposal of fixed assets	-	-	434	434	434
13	Loss on Sale of Willow Valley	-	-	-	-	-
14	Provision for doubtful accounts receivable	-	-	-	-	-
15	Deferred income tax (benefit) expense	-	518,396	(31,097)	(31,097)	(31,097)
16	Accounts receivables	1,599	25,164	4,886	4,886	4,886
17	Other Receivables	-	3,701	(6,374)	(6,374)	(6,374)
18	Accrued revenue	-	(30,263)	(81)	(81)	(81)
19	Infrastructure coordination and financing fee receivable	-	-	-	-	-
20	Income taxes receivable	-	-	-	-	-
21	Other current assets	-	(224,450)	131,763	131,763	131,763
22	Accounts payable and other current liabilities	11,384	(60,469)	(29,312)	(29,312)	(29,312)
23	Other noncurrent assets	-	-	-	-	-
24	Other noncurrent liabilities	(216,545)	-	-	-	-
25	Deferred revenue and prepaid ICFA fees	-	-	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	47,989	(44,053)	152,838	120,558	272,883
27						
28	<b>Investing Activities</b>					
29	Capital expenditures	(20,380)	(1,933)	(117,616)	(93,282)	(93,282)
30	Purchase adjustments	-	-	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-	-	-
32	(Deposits) withdrawals of restricted cash	-	-	-	-	-
33	Deposits	-	-	-	-	-
34	Advance in aid of construction release	-	-	-	-	-
35	<b>Net cash used in investing activities</b>	(20,380)	(1,933)	(117,616)	(93,282)	(93,282)
36						
37	<b>Financing Activities</b>					
38	Proceeds from bond	-	-	-	-	-
39	Deposits in bond service fund	-	-	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-	-	-
	Repayments of bond debt	-	-	-	-	-
	(Deposit into)/ redemption from escrow for debt service	-	-	-	-	-
	Loan borrowings	-	-	-	-	-
	Loan repayments	-	-	-	-	-
	Principal payments under capital lease	-	-	-	-	-
	Payment of Sonoran acquisition liability	-	-	-	-	-
	Acquisition of utilities, deferred acquisition payments	-	-	-	-	-
	Financing costs paid	-	-	-	-	-
	Debt issuance costs paid	-	-	-	-	-
	Advances in aid of construction	-	-	2,080	2,080	2,080
	Dividends Paid	-	-	-	-	-
	Contributions in aid of construction	-	-	-	-	-
	Contributions in aid of construction under ICFA agreements	-	-	-	-	-
	Payments of offering costs for sale of stock	-	-	-	-	-
	Refunds of advances for construction	-	-	(37,298)	(37,298)	(37,298)
	<b>Net cash (used) provided by financing activities</b>	-	-	(35,218)	(35,218)	(35,218)
	<b>Net change in cash</b>	\$ 27,609	\$ (45,986)	\$ 4	\$ (7,942)	\$ 144,383

Supporting Schedules:

E-3

F-2

**Red Rock Utilities, LLC - Schedules**

Schedule B-1

Test Year Ended December 31, 2019

**Summary of Fair Value Rate Base**

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	7,066,272
2	Less: Accumulated Depreciation	(2,216,638)
3		
4	Net Plant in Service	4,849,634
5		
6	<u>LESS:</u>	
7	Net Contributions in Aid of Construction (CIAC)	3,017,257
8	Advances in Aid of Construction (AIAC)	1,005,185
9	Customer Deposits	55,830
10	Deferred Income Tax Liabilities	(237,484)
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	
14	Deferred Tax Assets	(10,430)
15	Working Capital	(1,626)
16	Utility Plant Acquisition Adjustment	114,950
17		
18	Original Cost Rate Base	1,111,740
19		
20	<u>Supporting Schedules:</u>	
21	B-2	
22	B-3	
23	E-1	
24	B-5	
25		

**Red Rock Utilities, LLC - Schedules**

Test Year Ended December 31, 2019

Detail Plant in Service

Schedule B-2

Page 1 of 2

Line No.	A Actual Test Year End	B PTYP Adjustment 1 B.2.1	C ADIT Adjustment 2 B.2.2	D Adjustment 3 B.2.3	E Adjustment 4 B.2.4	F Adjustment 5 B.2.5	G Adjustment 6 B.2.6	H Adjusted Test Year As Filed
1	Utility Plant in Service							
2	301 Organization	54,296						54,296
3	302 Franchises	69,631						69,631
4	303 Land and Land Rights	32,810						32,810
5	304 Structures and Improvements	142,938						142,938
6	305 Collecting & Improving Reservoirs	-						-
7	306 Lake, River, Canal Intakes	-						-
8	307 Wells and Springs	793,820						793,820
9	308 Infiltration Galleries	-						-
10	309 Supply Mains	-						-
11	310 Power Generation Equipment	51,082						51,082
12	311 Pumping Equipment	129,140	12,500					141,640
13	320 Water Treatment Equipment	-						-
14	320.1 Water Treatment Plants	641,769						641,769
15	320.2 Solution Chemical Feeders	4,687						4,687
16	320.3 Point-of-Use Treatment Devices	-						-
17	330 Distribution Reservoirs and Standpipes	-						-
18	330.1 Storage Tanks	963,964						963,964
19	330.2 Pressure Tanks	209,570						209,570
20	331 Transmission and Distribution Mains	2,682,388	57,500					2,739,888
21	333 Services	639,853						639,853
22	334 Meters and Meter Installations	212,428	3,510					215,938
23	335 Hydrants	257,781	17,000					274,781
24	336 Backflow Prevention Devices	-						-
25	339 Other Plant and Misc. Equipment	651						651
26	340 Office Furniture and Equipment	3,603	54					3,657
27	340.1 Computer & Software	13,153	2,718					15,871
28	341 Transportation Equipment	1,168						1,168
29	342 Stores Equipment	312						312
30	343 Tools, Shop and Garage Equipment	14,029						14,029
31	344 Laboratory Equipment	-						-
32	345 Power Operated Equipment	18,224						18,224
33	346 Communication Equipment	99						99
34	347 Miscellaneous Equipment	16,074						16,074
35	348 Other Tangible Plant	19,517						19,517
36	Total Utility Plant in Service	6,972,990	93,282	-				7,066,272
37								
38	107 Construction Work in Progress	748,441						748,441
39								
40	Total Plant	7,721,431	93,282	-	-	-	-	7,814,714
41								
42	Total Accum. Depreciation	2,231,177	2,127	-		(16,667)		2,216,638
43								
44	Total Net Plant	5,490,254	91,155	-	-	16,667	-	5,598,076

Supporting Schedules

E-1

Recap Schedules

B-1

Red Rock Utilities, LLC - Schedules  
Test Year Ended December 31, 2019

Schedule B-2  
Page 2 of 2

	UNADJUSTED	ADJ #B1 Post Test Year Plant	ADJ #B2 ADIT	ADJ #B3	ADJ #B4	ADJ #B5	ADJ #B6	ADJ #B7	ADJUSTED
Gross Plant in Service	6,972,990	93,282	-	-	-	-	-	-	7,066,272
Less:									
Accumulated Depreciation	2,231,177	2,127	-	-	-	(16,667)	-	-	2,216,638
Net Plant in Service	4,741,812	91,155	-	-	-	16,667	-	-	4,849,634
Less:									
Advances in Aid of Construction	1,005,185								1,005,185
Contributions in Aid of Construction									
Gross	3,188,728								3,188,728
Accumulated Amortization	(171,471)								(171,471)
Net Contributions in Aid of Construc	3,017,257								3,017,257
Deferred Income Tax Liabilities	487,299	43	(724,826)						(237,484)
Customer Deposits	55,830								55,830
Add:									
Working Capital	-								-
Deferred Tax Assets	-		(10,430)						(10,430)
Working Capital	(1,626)								(1,626)
Utility Plant Acquisition Adjustment	1,932,706			(1,817,756)					114,950
Total Rate Base:	2,107,322	91,112	714,396	(1,817,756)	-	16,667	-	-	1,111,740



Red Rock Utilities, LLC - Schedules  
 Test Year Ended December 31, 2019  
 Adjustment 1 Post Test Year Plant

Schedule B-2.1

LINE NO.

	Asset Cost Projects Completed as of Filing	Adjustments	901 Allocation	Projected Thru 2020 Year End	Total	Depreciation Rate	Depreciation Expense
1	NARUC						
2	311	-	-	12,500	12,500	12.50%	1,563
3	331	-	-	57,500	57,500	2%	1,150
4	334	-	-	3,510	3,510	8.33%	292
5	335	-	-	17,000	17,000	2.00%	340
6	340	-	-	54	54	6.67%	4
7	340.1	1,035	-	1,683	-	33.33%	906
8	TOTAL	1,035	-	1,737	90,510	93,282	4,254

Accumulated Depreciation With Half Year Convention

\$ 2,127

AD Tax\* \$ 2,332

AD Regulatory 2,127

Difference 205

Tax Rate 21%

Change in ADIT 43

\*5% Depreciation Rate Applied to all Plant

**Red Rock Utilities, LLC - Schedules**

Schedule B-2.2

Test Year Ended December 31, 2019

## Adjustment 2 Deferred Tax

LINE  
NO.

1	Deferred Tax Liability (Book)	487,299
2	Less	
3	Assets affected by Valencia Deferred Gain	724,826
4	Deferred Tax Liability (Adjusted)	(237,527)
5		
6		
7	Deferred Tax Assets (Book)	0
8	Less	
9	Deferred Compensation	8,756
10	Management Options	1,674
11	Total Adjustment	10,430
12		
13	Deferred Tax Assets (Adjusted)	(10,430)
14		
15		
16		
17		
18		

**Red Rock Utilities, LLC - Schedules**

Schedule B-2.3

Test Year Ended December 31, 2019

**Adjustment to Acquisition Premium**

Line No.	<b>Estimate of October 16, 2018 Rate Base</b>	
1	Plant in Service	6,603,900
2	Less: Accumulated Depreciation	(1,984,151)
3		
4	Net Plant in Service	4,619,748
5		
6	<u>LESS:</u>	
7	Net Contributions in Aid of Construction (CIAC)	2,074,634
8	Advances in Aid of Construction (AIAC)	1,894,394
9	Customer Deposits	75,970
10	Deferred Income Tax Liabilities	-
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	
14	Deferred Tax Assets	-
15	Working Capital	
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	574,750
19		
20	% Cap on AP per Decision No 75626	20%
21		
22	Allowable Acquisition Premium	114,950
23		
24	Acquisition Premium (Book)	1,932,706
25		
26	Adjustment	(1,817,756)
27		
28		
29		
30		
31		

**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Rate Base Adjustment 5 Accumulated Depreciation Restatement

Schedule B-2.5

NARUC Account	2019 Depr Adjustment	Retained Earnings Adjustment	Total Accum Depr Adjust
320.1	(0)	(16,667)	(16,667)
Total	(0)	(16,667)	(16,667)
Accumulated Depreciation Book			2,231,177
Adjustment 2.5			16,667
Accumulated Depreciation Adjusted			2,214,511



Red Rock Utilities, LLC - Schedules  
Test Year Ended December 31, 2019  
Schedule B-3 RCND Rate Base Pro forma

Schedule B-3

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

**Red Rock Utilities, LLC - Schedules**

Schedule B-4

Test Year Ended December 31, 2019

Schedule B-4 RCND By Major Plant Account

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

## Red Rock Utilities, LLC - Schedules

Test Year Ended December 31, 2019

## Schedule B-5 Computation of Working Capital

Schedule B-5

Page 1 of 2

## LINE NO.

		Test Year Results	Revenue Lag Days	Expense Lag Days	Net Lag Days	Lead / Lag Factor	Working Cash Requirement
1	<b>Operating Expenses</b>						
2							
3	Purchased Power	\$ 1,644,009	\$ 39	\$ 24	\$ 16	\$ 0	\$ 71,683
4	Payroll	5,849,624	39	9	31	0	492,369
5	Chemicals	265,021	39	17	22	0	16,221
6	Property & Liability Insurance	280,025	39	2	37	0	28,546
7	Worker's Compensation Insurance	90,650	39	(69)	108	0	26,932
8	Medical, Vision, Dental, LTD & Life Insurance	642,050	39	3	36	0	63,543
9	Other O&M (Excluding Rate Case Expense)	1,053,862	39	38	1	0	3,028
10	Federal Income Taxes	86,375	39	38	2	0	463
11	State Income Taxes	141,000	39	38	2	0	757
12	FICA Taxes	371,590	39	9	31	0	31,277
13	FUTA & SUTA Taxes	4,979	39	9	31	0	419
14	Property Taxes	2,165,582	39	180	(140)	(0)	(831,277)
15	Registration, Svc. Contracts, & Misc. Fees	1,683,381	39	34	5	0	24,643
16	Retirement Annuities (401k)	163,492	39	66	(26)	(0)	(11,665)
17							
18	Total	\$ 14,441,639					\$ (83,060)
19							
20							
21	Supporting Schedules						Recap Schedules
22	(a) E-1						B-1
23							
24							
25							
26							
27							

Red Rock Utilities, LLC - Schedules  
 Test Year Ended December 31, 2019  
 Schedule B-5 Computation of Working Capital

Schedule B-5

Page 2 Of 2

LINE NO.

			2019 Year		
	Total Working Cash		End	Percent	Allocation of
	Requirement		Counts	Allocation	Working Capital
1					
2	\$ (83,060)	Palo Verde	21,109	46.1%	\$ (38,307)
3		Santa Cruz	21,357	46.7%	(38,757)
4		North Scottsdale	92	0.2%	(167)
5		Tonopah	413	0.9%	(749)
6		Eagletail	57	0.1%	(103)
7		Turner Ranches	963	2.1%	(1,748)
8		Red Rock Sewer	883	1.9%	(1,602)
9		Red Rock Water	896	2.0%	(1,626)
10			45,770		
11					
12		Palo Verde RRS Consolidated			(39,909)
13		Santa Cruz RRW Consolidated			(40,383)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					



**Red Rock Utilities, LLC - Schedules**

Schedule C-1

Test Year Ended December 31, 2019

Adjusted Test Year Income Statement

Line No.		[A]	[B]	[C]	[D]	[E]
		Actual Test Year	Pro Forma Adjustments - As Filed	Adjusted Test Year - As Filed	Proposed Rate Increase	Adjusted With Rate Increase
1	<b>Operating Revenue</b>					
2	461 Metered Water Revenue	422,275	(1,491)	420,784	208,523	629,307
3	460 Unmetered Water Revenue	-	-	-	-	-
4	462 Fire Protection Revenue	-	-	-	-	-
5	469 Guaranteed Revenues (Surcharges)	-	-	-	-	-
6	471 Miscellaneous Service Revenues	-	-	-	-	-
7	474 Other Water Revenue	8,142	-	8,142	-	8,142
8	<b>Total Revenues</b>	430,418	(1,491)	428,926	208,523	637,449
9						
10	<b>Operating Expenses</b>					
11	601 Salaries and Wages	176,939	15,342	192,281	-	192,281
12	604 Employee Pensions and Benefits	14,673	-	14,673	-	14,673
13	610 Purchased Water	-	-	-	-	-
14	615 Purchased Power	23,891	-	23,891	-	23,891
15	616 Fuel for Power Production	-	-	-	-	-
16	618 Chemicals	3,254	-	3,254	-	3,254
17	620 Materials and Supplies	1,224	-	1,224	-	1,224
18	620.1 Repairs and Maintenance	6,345	-	6,345	-	6,345
19	620.2 Office Supplies and Expense	7,077	839	7,916	-	7,916
20	630 Contractual Services	-	-	-	-	-
21	631 Contractual Services - Engineering	-	-	-	-	-
22	632 Contractual Services - Accounting	14,480	-	14,480	-	14,480
23	633 Contractual Services - Legal	11,491	-	11,491	-	11,491
24	634 Contractual Services - Management Fees	31,928	(31,928)	-	-	-
25	635 Contractual Services - Water Testing	6,252	-	6,252	-	6,252
26	636 Contractual Services - Other	10,145	19,633	29,779	-	29,779
27	640 Rents	-	-	-	-	-
28	641 Rental of Building/Real Property	3,550	-	3,550	-	3,550
29	642 Rental of Equipment	164	-	164	-	164
30	650 Transportation Expenses	2,035	-	2,035	-	2,035
31	656 Insurance - Vehicles	-	-	-	-	-
32	657 Insurance - General Liability	12,130	-	12,130	-	12,130
33	657.1 Insurance - Health and Life	-	-	-	-	-
34	658 Insurance - Worker's Comp	1,856	-	1,856	-	1,856
35	660 Advertising	301	-	301	-	301
36	665 Regulatory Commission Expense - Rate	-	-	-	-	-
37	667 Regulatory Commission Expense - Other	1,802	-	1,802	-	1,802
38	670 Bad Debt Expense	1,374	(5)	1,369	665	2,034
39	675 Miscellaneous Expense	25,923	840	26,763	-	26,763
40	403 Depreciation Expense	126,191	(7,402)	118,789	-	118,789
41	408 Taxes Other Than Income	4,007	-	4,007	-	4,007
42	408.11 Property Taxes	(284)	34,505	34,221	5,106	39,326
43	408.12 Payroll Taxes	10,871	-	10,871	-	10,871
44	408.13 Other Taxes and Licenses	-	-	-	-	-
45	409 Income Taxes	(30,570)	(8,437)	(39,008)	50,427	11,419
46	427.1 Customer Security Deposit Interest	2,917	-	2,917	-	2,917
47	<b>Total Operating Expenses</b>	469,966	23,386	493,352	56,198	549,550
48						
49	<b>Operating Income / (Loss)</b>	(39,548)	(24,877)	(64,425)	152,325	87,900
50						
51	<b>Other Income / (Expense)</b>					
52	414 Gain/Loss on Dispositions	(434)	-	(434)	-	(434)
53	419 Interest and Dividend Income	-	-	-	-	-
54	421 Non-Utility Income	(149)	-	(149)	-	(149)
55	426 Miscellaneous Non-Utility (Expense)	(37)	-	(37)	-	(37)
56	427 Interest (Expense)	(3,404)	-	(3,404)	-	(3,404)
57	<b>Total Other Income / (Expense)</b>	(4,024)	-	(4,024)	-	(4,024)
58						
59	<b>Net Income / (Loss)</b>	(43,572)	(24,877)	(68,450)	152,325	83,876

Red Rock Utilities, LLC - Schedules  
Test Year Ended December 31, 2019  
Adjusted Test Year Income Statement

Schedule C-2

																		Bad debt	Property Tax			Income Tax			
																		Q	R	S	T	U	V	W	
																		Adjusted	Adjustment 16	Adjustment 17	Adjustment 18	Adjustment 19	Adjustment 20	Adjusted	
																		Test Year As Filed	Bad Debt C.2.1	Property Tax C.2.2	Income Tax C.2.3	Revenue Increase A-1	With Rate Increase		
Line No.		Actual Test Year	Bad Debt C.2.1	Property Tax C.2.2	Income Tax C.2.3	C.2.4	Depreciation C.2.5	Payroll C.2.6	Bonus Exclusion C.2.7	FATHOM C.2.8	C.2.9	C.2.10	Revenue Annualization C.2.11	C.2.12	C.2.13	C.2.14	C.2.15								
1	Operating Revenue																								
2	461 Metered Water Revenue	422,275											(1,491)						420,784			208,523		629,307	
3	460 Unmetered Water Revenue	-																	-			-	-	-	
4	462 Fire Protection Revenue	-																	-			-	-	-	
5	469 Guaranteed Revenues (Surcharges)	-																	-			-	-	-	
6	471 Miscellaneous Service Revenues	-																	-			-	-	-	
7	474 Other Water Revenue	8,142																	8,142			-	8,142	-	
8	Total Revenues	430,416	-	-	-	-	-	-	-	-	-	-	(1,491)	-	-	-	-	-	428,926	-	-	208,523	-	637,449	
9																									
10	Operating Expenses																								
11	601 Salaries and Wages	176,939						16,050	(16,594)	15,885									192,281			-	192,281	-	
12	604 Employee Pensions and Benefits	14,673																	14,673			-	14,673	-	
13	610 Purchased Water	-																	-			-	-	-	
14	615 Purchased Power	23,891																	23,891			-	23,891	-	
15	616 Fuel for Power Production	-																	-			-	-	-	
16	618 Chemicals	3,254																	3,254			-	3,254	-	
17	620 Materials and Supplies	1,224																	1,224			-	1,224	-	
18	620.1 Repairs and Maintenance	6,345																	6,345			-	6,345	-	
19	620.2 Office Supplies and Expense	7,077								639									7,616			-	7,616	-	
20	630 Contractual Services	-																	-			-	-	-	
21	631 Contractual Services - Engineering	-																	-			-	-	-	
22	632 Contractual Services - Accounting	14,480																	14,480			-	14,480	-	
23	633 Contractual Services - Legal	11,491																	11,491			-	11,491	-	
24	634 Contractual Services - Management Fees	31,628									(31,926)								-			-	-	-	
25	635 Contractual Services - Water Testing	6,252																	6,252			-	6,252	-	
26	636 Contractual Services - Other	10,145									19,633								29,779			-	29,779	-	
27	640 Rents	-																	-			-	-	-	
28	641 Rental of Building/Real Property	3,550																	3,550			-	3,550	-	
29	642 Rental of Equipment	164																	164			-	164	-	
30	650 Transportation Expenses	2,035																	2,035			-	2,035	-	
31	656 Insurance - Vehicles	-																	-			-	-	-	
32	657 Insurance - General Liability	12,130																	12,130			-	12,130	-	
33	657.1 Insurance - Health and Life	-																	-			-	-	-	
34	658 Insurance - Worker's Comp	1,856																	1,856			-	1,856	-	
35	660 Advertising	301																	301			-	301	-	
36	665 Regulatory Commission Expense - Rate	-																	-			-	-	-	
37	667 Regulatory Commission Expense - Other	1,802																	1,802			-	1,802	-	
38	670 Bad Debt Expense	1,374	(5)																1,369	665		-	2,034	-	
39	675 Miscellaneous Expense	25,923									840	(9,530)							26,763			-	26,763	-	
40	403 Depreciation Expense	126,191																	118,789			-	118,789	-	
41	408 Taxes Other Than Income	4,007					2,127												4,007			-	4,007	-	
42	408.11 Property Taxes	(284)		34,505															34,221		5,106	-	39,326	-	
43	408.12 Payroll Taxes	10,871																	10,871			-	10,871	-	
44	408.13 Other Taxes and Licenses	-																	-			-	-	-	
45	409 Income Taxes	(30,570)			(8,437)														(39,008)		50,427	-	11,419	-	
46	427.1 Customer Security Deposit Interest	2,917																	2,917			-	2,917	-	
47	Total Operating Expenses	469,966	(5)	34,505	(8,437)	-	2,127	16,050	(16,594)	5,269	(9,530)	-	-	-	-	-	-	-	493,352	665	5,106	50,427	-	549,550	
48																									
49	Operating Income / (Loss)	(39,548)	5	(34,505)	8,437	-	(2,127)	(16,050)	16,594	(5,269)	9,530	-	(1,491)	-	-	-	-	-	(64,425)	(665)	(5,106)	(50,427)	208,523	-	87,000
50																									
51	Other Income / (Expense)																								
52	414 Gain/Loss on Dispositions	(434)																	(434)			-	(434)	-	
53	419 Interest and Dividend Income	-																	-			-	-	-	
54	421 Non-Utility Income	(149)																	(149)			-	(149)	-	
55	426 Miscellaneous Non-Utility (Expense)	(37)																	(37)			-	(37)	-	
56	427 Interest (Expense)	(3,404)																	(3,404)			-	(3,404)	-	
57	Total Other Income / (Expense)	(4,024)																	(4,024)			-	(4,024)	-	
58																									
59	Net Income / (Loss)	(43,572)	5	(34,505)	8,437	-	(2,127)	(16,050)	16,594	(5,269)	9,530	-	(1,491)	-	-	-	-	-	(68,450)	(665)	(5,106)	(50,427)	208,523	-	83,876

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.1

Test Year Ended December 31, 2019

Income Statement Adjustment 1 &amp; 16

Adjust Bad Debt Expense for Change in Revenue Levels

Line  
No.

1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 1,374
2	Actual Test Year Revenues (Sch C-2)	430,418
3	Bad Debt Expense Rate	0.3191%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 428,926
7	Bad Debt Expense Rate	0.3191%
8	Expected Bad Debt Expense	\$ 1,369
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ (5)
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 637,449
14	Bad Debt Expense Rate	0.3191%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$ 2,034
16		
17	Adjustment to Bad Debt Expense	\$ 665
18		
19		
20		

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.2

Test Year Ended December 31, 2019

Income Statement Adjustments 2 &amp; 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 428,926	\$ 428,926
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	857,853	\$ 857,853
4	Proposed Revenue Requirement	428,926	\$ 637,449
5	Subtotal (Line 3 + Line 4)	1,286,779	1,495,302
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	428,926	\$ 498,434
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	857,853	\$ 996,868
10	Plus: 10% of CWIP -	74,844	74,844
11	Less: Net Book Value of Licensed Vehicles	930	930
12	Full Cash Value (Line 9 + Line 10 - Line 11)	931,768	\$ 1,070,783
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	167,718	\$ 192,741
15	Composite Property Tax Rate	20.4038%	20.4038%
16			
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 34,221	
18	Actual Test Year Property Tax Expense	(284)	
19			
20	Test Year Adjustment (Line 17-Line 18)	\$ 34,505	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 39,326
22	Test Year Adjusted Property Tax Expense (Line 17)		34,221
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 5,106
24			
25	Increase to Property Tax Expense		\$ 5,106
26	Increase in Revenue Requirement		208,523
27	Increase to Property Tax per Dollar Increase in Revenue (Line 25/Line 26)		2.448456%
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.3

Test Year Ended December 31, 2019

Income Statement Adjustments 3 &amp; 20

Income Taxes

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ADJUSTMENTS	[C] ADJUSTED TEST YEAR AS FILED
1	Income Taxes	\$ (30,570)	\$ (8,437)	\$ (39,008)
2				
3				
4		ADJUSTED TEST		ADJUSTED WITH
5	DESCRIPTION	YEAR AS FILED	ADJUSTMENTS	RATE INCREASE
6				
7		\$ (39,008)	\$ 50,427	\$ 11,419
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.5

Test Year Ended December 31, 2019

Income Statement Adjustments 5

Depreciation Expense

LINE

NO.

	Asset Cost Projects Completed as				Projected Thru 2020 Year End	Total	Depreciation Rate	Depreciation Expense
	NARUC of Filing	Adjustments	901 Allocation					
1	311	-	-	-	12,500	12,500	12.50%	1,563
2	331	-	-	-	57,500	57,500	2.00%	1,150
3	334	-	-	-	3,510	3,510	8.33%	292
4	335	-	-	-	17,000	17,000	2.00%	340
5	340	-	-	54	-	54	6.67%	4
6	340.1	1,035	-	1,683	-	2,718	33.33%	906
7	TOTAL	1,035	-	1,737	90,510	93,282		4,254
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								

Depreciation Expense with Half Year Convention

2,127

**Red Rock Utilities, LLC - Schedules**

Test Year Ended December 31, 2019

Schedule C-2.6

Income Statement Adjustments 6

Payroll Adjustments

Line

Number	Position Title	Palo Verde	Santa Cruz	Red Rock Sewer	Red Rock Water	WUGT	Eagletail	WUNS	Turner Ranches
1	<b>O&amp;M 2019 Vacancies (Personnel all in)</b>								
2	Maintenance Engineer	-	-	-	-	55,689	7,686	12,405	-
3	Client Services Analyst	5,185	5,185	-	-	-	-	-	-
4	Water Quality Technician	10,590	10,727	436	459	207	23	46	482
5	Instrumental Control Specialist	9,742	9,742	-	-	-	-	-	-
6	Asset Mgmt & Maintenance Superintendent	2,021	2,021	-	-	-	-	-	-
7	Operator 1 - PVUC Only	-	-	3,165	3,212	-	-	-	-
8	Operator 1 - Maricopa PV Split	25,184	2,798	-	-	-	-	-	-
9	Operator 1 - Maricopa PV Split	27,387	3,043	-	-	-	-	-	-
10	Operator 1 - Maricopa SC Split	1,777	15,995	-	-	-	-	-	-
11	<b>Total O&amp;M 2019 Vacancies</b>	<b>81,885</b>	<b>49,512</b>	<b>3,602</b>	<b>3,671</b>	<b>55,896</b>	<b>7,709</b>	<b>12,451</b>	<b>482</b>
12									
13	<b>O&amp;M New Positions 2020 (Salary plus benefits)</b>								
14	West Valley OPS	-	-	-	-	46,690	6,444	10,401	-
15	West Valley OPS on call	-	-	-	-	4,101	566	913	-
16	Env Compliance Supervisor	59,888	60,668	2,468	2,598	1,169	130	260	2,728
17	EMMT I	36,099	36,099	-	-	-	-	-	-
18	<b>Total O&amp;M New Positions 2020</b>	<b>95,988</b>	<b>96,767</b>	<b>2,468</b>	<b>2,598</b>	<b>51,960</b>	<b>7,140</b>	<b>11,574</b>	<b>2,728</b>
19									
20	<b>G&amp;A 2019 Vacancies (Salary plus Benefits)</b>								
21	Development Services Project Manager	32,302	32,723	1,331	1,401	631	70	140	1,471
22	Regulatory Accountant	24,227	24,542	998	1,051	473	53	105	1,104
23	Safety and Programs Coordinator	19,568	19,822	806	849	382	42	85	891
24	<b>Total G&amp;A 2019 Vacancies</b>	<b>76,097</b>	<b>77,087</b>	<b>3,136</b>	<b>3,301</b>	<b>1,486</b>	<b>165</b>	<b>330</b>	<b>3,466</b>
25									
26	<b>G&amp;A New Positions 2020 (Salary plus Benefits)</b>								
27	Engineer	18,574	18,816	766	806	363	40	81	846
28	Director of IT	99,835	101,135	4,115	4,331	1,949	217	433	4,548
29	Water Resources Support Specialist	30,943	31,346	1,275	1,342	604	67	134	1,410
30	<b>Total G&amp;A New Positions 2020</b>	<b>149,352</b>	<b>151,296</b>	<b>6,156</b>	<b>6,479</b>	<b>2,916</b>	<b>324</b>	<b>648</b>	<b>6,803</b>
31									
32	<b>Total Adjustment to Salaries and Wages 601</b>	<b>403,322</b>	<b>374,662</b>	<b>15,362</b>	<b>16,050</b>	<b>112,257</b>	<b>15,338</b>	<b>25,003</b>	<b>13,480</b>

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.7

Test Year Ended December 31, 2019

Income Statement Adjustments 7

Employee Bonus and Options

LINE

NO.

1	Salaries and Wages Expense Adjustment to Remove 50% of Bonus Expense and Options Expense for CEO and CFO	
2	601 Salaries and Wages	176,939
3		
4	Bonus Expense Excluded	(2,511)
5		
6	Deferred Comp excluded	(7,353)
7		
8	Employee Options Expense	(6,730)
9	Total Adjustment	(16,594)
10		
11	Adjusted 601 Salaries and Wages	160,345
12		
13		
14		
15		
16		



## Red Rock Utilities, LLC - Schedules

Test Year Ended December 31, 2019

Income Statement Adjustments 8

Impact of FATHOM Contract Cancellation

Schedule C-2.8

Line

Number

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

Description	Red Rock			Red Rock		Turner	Scottsdale	Tonopah	Eagletail
	Palo Verde	Sewer	Santa Cruz	Water	Ranches				
2019 actual move out of Contract Services -Management Fees	(856,672)	(26,085)	(726,438)	(31,928)	-		(6,397)	(25,957)	(4,105)
Moves into									
2020 Budgeted O&M Expenses (636 and 736)	452,546	18,652	458,436	19,633	20,615		1,963	8,835	982
2020 Budgeted G&A Expenses - Bank Fees (675 and 775)	19,362	798	19,614	840	882		84	378	42
2020 Budgeted G&A Expenses - IT Expenses (620.2 and 721)	19,362	797	19,580	839	880		84	377	42
2020 Budgeted O&M personnel Expenses	173,824	7,164	176,086	7,541	7,918		754	3,394	377
2020 Budgeted G&A personnel Expenses	192,336	7,927	194,840	8,344	8,762		834	3,755	417
Adjustment to Salaries and Wages	366,160	15,091	370,925	15,885	16,680		1,589	7,148	794

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.9

Test Year Ended December 31, 2019

Income Statement Adjustments 9

Adjustment to Remove Half Year Convention for depreciation of plant added during test year

Line

Number

**2019 Fixed Asset Additions Half Year Depreciation Adjustment**

Account No.	Description	RRW
301	Organization	-
302	Franchises	-
303	Land and Land Rights	-
304	Structures and Improvements	-
305	Collecting & Improving Reservoirs	-
306	Lake, River, Canal Intakes	-
307	Wells and Springs	1,241
308	Infiltration Galleries	-
309	Supply Mains	-
310	Power Generation Equipment	-
311	Pumping Equipment	587
320	Water Treatment Equipment	-
320.1	Water Treatment Plants	-
320.2	Solution Chemical Feeders	469
320.3	Point-of-Use Treatment Devices	-
330	Distribution Reservoirs and Standpipes	-
330.1	Storage Tanks	-
330.2	Pressure Tanks	-
331	Transmission and Distribution Mains	-
333	Services	-
334	Meters and Meter Installations	494
335	Hydrants	(3)
336	Backflow Prevention Devices	-
339	Other Plant and Misc. Equipment	-
340	Office Furniture and Equipment	62
340.1	Computer & Software	222
341	Transportation Equipment	56
342	Stores Equipment	-
343	Tools, Shop and Garage Equipment	62
344	Laboratory Equipment	-
345	Power Operated Equipment	-
346	Communication Equipment	-
347	Miscellaneous Equipment	-
348	Other Tangible Plant	976
	<b>Subtotal</b>	<b>4,165</b>
	<b>Less: Amortization of CIAC</b>	<b>(13,694)</b>
	<b>DEPRECIATION EXPENSE</b>	<b>(9,530)</b>

**Red Rock Utilities, LLC - Schedules**

Schedule C-2.11

Test Year Ended December 31, 2019

Income Statement Adjustment 11

Remove Annualization Revenue &amp; Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential	857	861	4	37	\$ 1,793
2	2" Residential	1	1	-	389	-
3	Subtotal Residential	858	862	4		1,793
4						
5						
6	5/8" Commercial	3	3	-	25	-
7	1" Commercial	2	1	(1)	39	(465)
8	1.5" Commercial	1	1	-	201	-
9	2" Commercial	3	3	-	191	-
10	3" Commercial	1	-	(1)	235	(2,819)
11	Subtotal Commercial	10	8	(2)		(3,284)
12						
13	1" Irrigation	7	7	-	140	-
14	Subtotal Irrigation	7	7	-		-
15						
16	1" Hydrant	1	1	-	147	-
17	3" Hydrant	1	1	-	407	-
18	Subtotal Hydrant	1	1	-		-
19						
20						
21	Totals	876	878	2		(1,491)

Line No.	Class of Expense	Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
22				
23				
24				
25				
26				
27				
28				
29				
30	Pumping	\$ 0.44	15,026	\$ 6,681
31	Water Treatment	0.06	15,026	910
32				
33	Totals			\$ 7,591
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

**Red Rock Utilities, LLC - Schedules**  
 Test Year Ended December 31, 2019  
 Adjusted Test Year Income Statement

Schedule C-3  
 Page 1 of 2

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.8710%
2	Uncollectible Revenue Effective Rate	0.2398%
3	Property Taxes Effective Rate	1.8395%
4	Total Tax Percentage	26.9503%
5		
6	Operating Income % = 100% - Tax Percentage	73.0497%
7		
8		
9		
10		
11	<u>1</u> = Gross Revenue Conversion Factor	
12	Operating Income %	1.368931
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
24	C-3, page 2	A-1
25		
26		

Red Rock Utilities, LLC - Schedules  
 Test Year Ended December 31, 2019  
 Adjusted Test Year Income Statement

Schedule C-3  
 Page 2 of 2

**GROSS REVENUE CONVERSION FACTOR**

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
1							
2	<u>Calculation of Gross Revenue Conversion Factor:</u>						
3	Revenue	100.0000%					
4	Uncollectible Factor (Line 11)	0.2398%					
5	Revenues (L1 - L2)	99.7602%					
6	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	26.7105%					
7	Subtotal (L3 - L4)	73.0497%					
8	<b>Revenue Conversion Factor (L1 / L5)</b>	<b>1.368931</b>					
9							
10	<u>Calculation of Uncollectible Factor:</u>						
11	Unity	100.0000%					
12	Combined Federal and State Tax Rate (L17)	24.8710%					
13	One Minus Combined Income Tax Rate (L7 - L8)	75.1290%					
14	Uncollectible Rate	0.3191%					
15	Uncollectible Factor (L9 * L10)		0.2398%				
16							
17	<u>Calculation of Effective Tax Rate:</u>						
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
19	Arizona State Income Tax Rate	4.9000%					
20	Federal Taxable Income (L12 - L13)	95.1000%					
21	Applicable Federal Income Tax Rate (L55 Col F)	21.0000%					
22	Effective Federal Income Tax Rate (L14 x L15)	19.9710%					
23	Combined Federal and State Income Tax Rate (L13 + L16)		24.8710%				
24							
25	<u>Calculation of Effective Property Tax Factor:</u>						
26	Unity	100.0000%					
27	Combined Federal and State Income Tax Rate (L17)	24.8710%					
28	One Minus Combined Income Tax Rate (L18-L19)	75.1290%					
29	Property Tax Factor:	2.4485%					
30	Effective Property Tax Factor (L20*L21)		1.8395%				
31	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			26.7105%			
32							
33							
34							
35	Required Operating Income	\$ 87,900					
36	Adjusted Test Year Operating Income (Loss)	\$ (64,425)					
37	Required Increase in Operating Income (L24 - L25)		\$ 152,325				
38							
39	Income Taxes on Recommended Revenue (Col. (F), L52)	\$ 11,418					
40	Income Taxes on Test Year Revenue (Col. (C), L52)	\$ (39,008)					
41	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ 50,426				
42							
43	Recommended Revenue Requirement	\$ 637,449					
44	Uncollectible Rate (Line 10)	0.3191%					
45	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 2,034					
46	Adjusted Test Year Uncollectible Expense	\$ -					
47	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ 2,034				
48							
49	Property Tax with Recommended Revenue	\$ 39,326					
50	Property Tax on Test Year Revenue	\$ (284)					
51	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 39,610				
52							
53	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 244,396				
54							
55							
56							
57							
58	<u>Calculation of Income Tax:</u>						
59	Revenue	\$ 428,926		\$ 428,926		\$ 637,449	
60	Operating Expenses Excluding Income Taxes	\$ 532,360		\$ 532,360		\$ 538,131	
61	Synchronized Interest (L47)	\$ 53,408		\$ 53,408		\$ 53,408	
62	Arizona Taxable Income (L39 - L40 - L41)	\$ (156,841)		\$ (156,841)		\$ 45,912	
63	Arizona State Effective Income Tax Rate	4.9000%		4.9000%		4.9000%	
64	Arizona Income Tax (L42 x L43)	\$ (7,685)		\$ (7,685)		\$ 2,250	
65	Federal Taxable Income (L42- L44)	\$ (149,156)		\$ (149,156)		\$ 43,662	
66	Federal Tax Rate	21.0000%		21.00%		21.00%	
67	Federal Income Taxes	\$ (31,323)		\$ (31,323)		\$ 9,169	
68							
69							
70							
71							
72							
73	Total Federal Income Tax	\$ (31,323)		\$ (31,323)		\$ 9,169	
74	Combined Federal and State Income Tax (L35 + L42)	\$ (39,008)		\$ (39,008)		\$ 11,419	
75							
76	COMBINED Applicable Federal Income Tax Rate [Col. (D), L53 - Col. (A), L53] / [Col. (D), L45 - Col. (A), L45]				21.0000%		
77							
78	WATER Applicable Federal Income Tax Rate [Col. (F), L53 - Col. (C), L53] / [Col. (F), L45 - Col. (C), L45]					21.0000%	
79							
80							
81	<u>Calculation of Interest Synchronization:</u>						
82	Rate Base			Water			
83	Weighted Average Cost of Debt			\$ 1,111,740			
84	Synchronized Interest (L59 X L60)			4.80%			
				\$ 53,408			

a. Sch. A-2

**Red Rock Utilities, LLC - Schedules**

Test Year Ended December 31, 2019

GWRS Long Term Debt Allocation to Utilities

Schedule D-1

Page 2 of 2

Line

No.

1				
2	Total Global Water Resources, Inc. Long Term Debt			
3	115,000,000			
4				
5	<b>Allocation to Palo Verde and Santa Cruz</b>			
6				
7	Palo Verde	58,506,779		
8	Santa Cruz	47,850,221		
9		106,357,000		
10				
11	Amount Allocated to other			
12	Utilities	8,643,000		
13	<b>Allocation based on 2019 Customer Counts</b>			
14	<b>Company</b>	<b>Customer Count</b>	<b>Allocation%</b>	
15	North Scottsdale	92	2.8%	240,665
16	Tonopah	413	12.5%	1,080,375
17	Eagletail	57	1.7%	149,107
18	Turner Ranches	963	29.1%	2,519,131
19	Red Rock Sewer	883	26.7%	2,309,857
20	Red Rock Water	896	27.1%	2,343,864
21	<b>Total</b>	<b>3,304</b>	<b>100.0%</b>	<b>8,643,000</b>
22				
23				
24				
25				
26				
27				
28				
29				
30				

**Red Rock Utilities, LLC - Schedules**

Test Year Ended December 31, 2019

Cost of Debt

Schedule D-2

Page 1 of 2

Line  
No.

Line No.		End of Test Year - Actual			
		Amount	Interest	Amount	Interest
		Outstanding	Rate	Outstanding	Rate
1					
2					
3					
4	Long-Term Debt	-	N/A		
5					
6	Short-Term Debt	-	N/A		
7					
8					
9					
10					
11		End of Test Year - Proposed		End of Projected Year - Proposed Rates	
12		Amount	Interest	Amount	Interest
13		Outstanding (*)	Rate	Outstanding	Rate
14	Long-Term Debt	2,343,864	4.80%	2,343,864	4.80%
15					
16	Short-Term Debt	-	N/A	-	N/A
17					
18					
19					
20					
21					
22					
23					
24					
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26					
27					
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30					
31					
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33					
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35					
36					
37					
38					





**Red Rock Utilities, LLC - Schedules**

Schedule D-3

Test Year Ended December 31, 2019

Cost of Preferred Stock

Line

No.

1 Schedule D-3 is not applicable as there is no preferred stock issued or  
2 outstanding in any of the utilities involved in this rate case.

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**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	<b>Assets</b>			
2				
3	Current and Accrued Assets			
4	131 Cash and cash equivalents	-	-	45,987
5	132 Special Deposits	-	-	-
6	133 Other Special Deposits	-	-	-
7	134 Working Funds	-	-	-
8	135 Temporary Cash Investments	-	-	-
9	141 Customer Accounts Receivable	10,969	41,736	39,361
10	142 Other Accounts Receivable	-	-	-
11	143 Accumulated Provision for Uncollectible Accounts	(1,658)	(27,539)	-
12	146 Notes Receivable from Associated Companies	2,673	(3,701)	-
13	151 Plant Material and Supplies	-	-	-
14	162 Prepayments	575	-	-
15	173 Accrued Utility Revenue	30,344	30,263	-
16	174 Miscellaneous Current and Accrued Assets	-	643,118	-
17	<b>Total Current Assets</b>	<b>42,903</b>	<b>683,877</b>	<b>85,348</b>
18				
19	Fixed Assets			
20	101 Total Utility Plant in Service	6,972,990	6,734,726	6,216,366
21	103 Property Held for Future Use	-	-	747,990
22	105 Construction work-in-progress	748,441	752,386	-
23	108 Less: Accumulated Depreciation	(2,231,177)	(2,021,284)	(1,845,306)
24	<b>Total Fixed Assets (Net)</b>	<b>5,490,254</b>	<b>5,465,828</b>	<b>\$ 5,119,050</b>
25				
26	Other Fixed Assets			
27	114 Utility Plant Acquisition Adjustment	1,932,706	-	-
28	<b>Total Other Fixed Assets</b>	<b>1,932,706</b>	<b>-</b>	<b>-</b>
29				
30	Deferred Debits			
31	190 Accumulated Deferred Income Taxes	-	-	-
32	<b>Total other assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
33				
34	<b>Total Assets</b>	<b>\$ 7,465,863</b>	<b>\$ 6,149,705</b>	<b>\$ 5,204,398</b>
35				
36	Liabilities and Stockholders' Equity			
37				
38	231 Accounts Payable	9,390	13,099	106
39	232 Notes Payable (Current Portion)	-	-	-
40	234 Notes Payable to Associated Companies	-	-	-
41	235 Customer Deposits	55,830	60,653	172,474
42	236 Accrued Taxes	2,682	3,331	533
43	237 Accrued Interest	8,281	9,187	-
44	241 Miscellaneous Current and Accrued Liabilities	9,612	28,837	-
45	<b>Total Current Liabilities</b>	<b>85,795</b>	<b>115,107</b>	<b>\$ 173,113</b>
46				
47	252 Advances in Aid of Construction	1,005,185	1,899,994	3,272,934
48	253 Other Deferred Credits	-	-	-
49	255 Accumulated Deferred Investment Tax Credits	-	-	-
50	271 Contributions in Aid of Construction	3,188,728	2,199,977	233,715
51	272 Less: Amortization of Contributions	(171,471)	(63,342)	(40,107)
52	281 Accumulated Deferred Income Tax	487,299	518,396	-
53	<b>Total Deferred Credits and Other Liabilities</b>	<b>4,509,741</b>	<b>4,555,026</b>	<b>3,466,542</b>
54				
55	<b>Total Liabilities and Deferred Credits</b>	<b>\$ 4,595,536</b>	<b>\$ 4,670,133</b>	<b>\$ 3,639,655</b>
56				
57	201 Common Stock Issued	-	-	-
58	211 Other Paid-In Capital	3,396,948	1,908,447	-
59	215 Retained Earnings	(526,621)	(428,876)	15,481
60	218 Proprietary Capital (Sole Props and Partnerships)	-	-	1,549,262
61	<b>Total Members' Equity</b>	<b>\$ 2,870,327</b>	<b>\$ 1,479,572</b>	<b>\$ 1,564,743</b>
62				
63	<b>Total Liabilities and Stockholders' Equity</b>	<b>\$ 7,465,863</b>	<b>\$ 6,149,705</b>	<b>\$ 5,204,398</b>
64				

**Red Rock Utilities, LLC - Schedules**

Schedule E-2

Test Year Ended December 31, 2019

Comparative Income Statements

Line No.	Test Year				
		Ended 12/31/2019	Year Ended 12/31/2018	Year Ended 12/31/2017	
1	<b>Operating Revenue</b>				
2	461	Metered Water Revenue	422,275	491,612	441,421
3	460	Unmetered Water Revenue	-	-	-
4	462	Fire Protection Revenue	-	-	-
5	469	Guaranteed Revenues (Surcharges)	-	-	-
6	471	Miscellaneous Service Revenues	-	-	-
7	474	Other Water Revenue	8,142	10,973	10,335
8	<b>Total Revenues</b>		430,418	502,586	451,756
9					
10	<b>Operating Expenses</b>				
11	601	Salaries and Wages	176,939	10,639	-
12	604	Employee Pensions and Benefits	14,673	-	-
13	610	Purchased Water	-	-	-
14	615	Purchased Power	23,891	23,829	22,067
15	616	Fuel for Power Production	-	-	-
16	618	Chemicals	3,254	3,332	2,680
17	620	Materials and Supplies	1,224	118	-
18	620.1	Repairs and Maintenance	6,345	12,421	18,681
19	620.2	Office Supplies and Expense	7,077	988	881
20	630	Contractual Services	-	-	-
21	631	Contractual Services -Engineering	-	-	-
22	632	Contractual Services - Accounting	14,480	23,975	28,998
23	633	Contractual Services - Legal	11,491	2,276	-
24	634	Contractual Services - Management Fees	31,928	54,881	69,750
25	635	Contractual Services - Water Testing	6,252	2,825	-
26	636	Contractual Services - Other	10,145	74,954	35,819
27	640	Rents	-	-	-
28	641	Rental of Building/Real Property	3,550	-	-
29	642	Rental of Equipment	164	-	-
30	650	Transportation Expenses	2,035	210	-
31	656	Insurance - Vehicles	-	-	-
32	657	Insurance - General Liability	12,130	2,572	-
33	657.1	Insurance - Health and Life	-	-	-
34	658	Insurance - Worker's Comp	1,856	5,052	-
35	660	Advertising	301	16	-
36	665	Regulatory Commission Expense - Rate	-	-	-
37	667	Regulatory Commission Expense - Other	1,802	30	-
38	670	Bad Debt Expense	1,374	1,549	-
39	675	Miscellaneous Expense	25,923	2,993	9,696
40	403	Depreciation Expense (From Schedule AR4)	126,191	152,743	151,003
41	408	Taxes Other Than Income	4,007	23,698	26,049
42	408.11	Property Taxes	(284)	880	1,066
43	408.12	Payroll Taxes	10,871	270	-
44	408.13	Other Taxes and Licenses	-	-	-
45	409	Income Taxes	(30,570)	518,396	-
46	427.1	Customer Security Deposit Interest	2,917	-	-
47	<b>Total Operating Expenses</b>		469,966	918,648	366,690
48					
49	<b>Operating Income / (Loss)</b>		(39,548)	(416,062)	85,066
50					
51	<b>Other Income / (Expense)</b>				
52	414	Gain/Loss on Dispositions	(434)	-	-
53	419	Interest and Dividend Income	-	-	-
54	421	Non-Utility Income	(149)	-	-
55	426	Miscellaneous Non-Utility (Expense)	(37)	-	-
56	427	Interest (Expense)	(3,404)	(12,813)	-
57	<b>Total Other Income / (Expense)</b>		(4,024)	(12,813)	-
58					
59	<b>Net Income / (Loss)</b>		(43,572)	(428,875)	85,066

**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	<b>Operating Activities</b>			
3	Net income (loss)	\$ (43,572)	\$ (428,875)	\$ 85,066
4	<b>Adjustment to reconcile net income (loss)</b>			
5	Deferred compensation	-	-	-
6	Depreciation	126,191	152,743	166,485
7	Amortization	-	-	-
8	Amortization of deferred debt issuance costs and disco	-	-	-
9	Write-off of debt issuance costs	-	-	-
10	Gain on sale of 303 contracts	-	-	-
11	(Gain) Loss on Equity Investment	-	-	-
12	Other gains and losses	-	-	-
13	(Gain) Loss on disposal of fixed assets	434	-	-
14	Loss on Sale of Willow Valley	-	-	-
15	Provision for doubtful accounts receivable	-	-	-
16	Deferred income tax (benefit) expense	(31,097)	518,396	-
17	Accounts receivables	4,886	25,164	1,599
18	Other Receivables	(6,374)	3,701	-
19	Accrued revenue	(81)	(30,263)	-
20	Infrastructure coordination and financing fee receivable	-	-	-
21	Income taxes receivable	-	-	-
22	Other current assets	131,763	(224,450)	-
23	Accounts payable and other current liabilities	(29,312)	(60,469)	11,384
24	Other noncurrent assets	-	-	-
25	Other noncurrent liabilities	-	-	(216,545)
26	Deferred revenue and prepaid ICFA fees	-	-	-
27	<b>Net cash (used) provided by operating activities</b>	<b>152,838</b>	<b>(44,053)</b>	<b>47,989</b>
28				
29	<b>Investing Activities</b>			
30	Capital expenditures	(117,616)	(1,933)	(20,380)
31	Purchase adjustments	-	-	-
32	Proceeds from sale of fixed and intangible assets	-	-	-
33	(Deposits) withdrawals of restricted cash	-	-	-
34	Deposits	-	-	-
35	Advance in aid of construction release	-	-	-
36	<b>Net cash used in investing activities</b>	<b>(117,616)</b>	<b>(1,933)</b>	<b>(20,380)</b>
37				
38	<b>Financing Activities</b>			
39	Proceeds from bond	-	-	-
40	Deposits in bond service fund	-	-	-
41	Proceeds withdrawn from bond service fund	-	-	-
42	Repayments of bond debt	-	-	-
43	(Deposit into)/ redemption from escrow for debt servic	-	-	-
44	Loan borrowings	-	-	-
45	Loan repayments	-	-	-
46	Principal payments under capital lease	-	-	-
47	Payment of Sonoran acquisition liability	-	-	-
48	Acquisition of utilities, deferred acquisition payments	-	-	-
49	Financing costs paid	-	-	-
50	Debt issuance costs paid	-	-	-
51	Advances in aid of construction	2,080	-	-
52	Dividends Paid	-	-	-
53	Contributions in aid of construction	-	-	-
54	Contributions in aid of construction under ICFA agreem	-	-	-
55	Payments of offering costs for sale of stock	-	-	-
56	Refunds of advances for construction	(37,298)	-	-
57	<b>Net cash (used) provided by financing activities</b>	<b>\$ (35,218)</b>	<b>\$ -</b>	<b>\$ -</b>
58	<b>Net change in cash</b>	<b>\$ 4</b>	<b>\$ (45,986)</b>	<b>\$ 27,609</b>
59				
60				
61				

Recap Schedule  
A-5

Red Rock Utilities, LLC - Schedules  
Test Year Ended December 31, 2019  
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Proprietary Capital (Sole Props and Partnerships)	Total
		Shares	Amount				
1							
2	Balance - December 31, 2016	-	\$ -	\$ -	\$ -	\$ 1,633,592	\$ 1,633,592
3							
4	Net Income				85,066		85,066
5							
6	Dividends Paid				-		-
7							
8	Other/Reclass			15,481	(85,066)	(84,330)	(153,915)
9							
10	Balance - December 31, 2017	-	\$ -	\$ 15,481	\$ -	\$ 1,549,262	\$ 1,564,743
11							
12	Net Income				(428,875)		(428,875)
13							
14	Dividends Paid				-		-
15							
16	Other/Reclass*			1,892,966	-	(1,549,262)	343,704
17							
18	Balance - December 31, 2018	-	\$ -	\$ 1,908,447	\$ (428,875)	\$ -	\$ 1,479,572
19							
20	Net Income				(43,572)		(43,572)
21							
22	Dividends Paid				-		-
23							
24	Other/Reclass*			1,488,501	(54,174)	-	1,434,327
25							
26	Balance - December 31, 2019	-	\$ -	\$ 3,396,948	\$ (526,621)	\$ -	\$ 2,870,327
27	check			3,396,948	(526,621)		2,870,327
28							
29	*Intercompany						
30							

**Red Rock Utilities, LLC - Schedules**

Schedule E-5

Test Year Ended December 31, 2019

Detail Plant in Service

Line No.		End of Prior Year 12/31/2018	Net Additions	End of Test Year 12/31/2019
1	Utility Plant in Service			
2	301 Organization	\$ 54,296	\$ -	\$ 54,296
3	302 Franchises	69,631	-	69,631
4	303 Land and Land Rights	32,810	-	32,810
5	304 Structures and Improvements	142,938	-	142,938
6	305 Collecting & Improving Reservoirs	-	-	-
7	306 Lake, River, Canal Intakes	-	-	-
8	307 Wells and Springs	724,314	69,506	793,820
9	308 Infiltration Galleries	-	-	-
10	309 Supply Mains	-	-	-
11	310 Power Generation Equipment	51,082	-	51,082
12	311 Pumping Equipment	119,750	9,390	129,140
13	320 Water Treatment Equipment	-	-	-
14	320.1 Water Treatment Plants	641,769	-	641,769
15	320.2 Solution Chemical Feeders	-	4,687	4,687
16	320.3 Point-of-Use Treatment Devices	-	-	-
17	330 Distribution Reservoirs and Standpipes	-	-	-
18	330.1 Storage Tanks	963,964	-	963,964
19	330.2 Pressure Tanks	209,570	-	209,570
20	331 Transmission and Distribution Mains	2,617,533	64,855	2,682,388
21	333 Services	578,413	61,440	639,853
22	334 Meters and Meter Installations	209,181	3,247	212,428
23	335 Hydrants	255,166	2,615	257,781
24	336 Backflow Prevention Devices	-	-	-
25	339 Other Plant and Misc. Equipment	651	-	651
26	340 Office Furniture and Equipment	5,751	(2,148)	3,603
27	340.1 Computer & Software	-	13,153	13,153
28	341 Transportation Equipment	8,224	(7,055)	1,168
29	342 Stores Equipment	3,836	(3,524)	312
30	343 Tools, Shop and Garage Equipment	11,546	2,483	14,029
31	344 Laboratory Equipment	-	-	-
32	345 Power Operated Equipment	18,224	-	18,224
33	346 Communication Equipment	-	99	99
34	347 Miscellaneous Equipment	16,074	-	16,074
35	348 Other Tangible Plant	-	19,517	19,517
36	Total Utility Plant in Service	\$ 6,734,726	\$ 238,264	\$ 6,972,990
37				
38	107 Construction Work in Progress	\$ 752,386	\$ (3,945)	\$ 748,441
39				
40	Total Plant	\$ 7,487,111	\$ 234,320	\$ 7,721,431
41				
42	Total Accum. Depreciation	\$ (2,021,284)	\$ (209,894)	\$ (2,231,177)
43				
44	Total Net Plant	\$ 5,465,828	\$ 24,426	\$ 5,490,254

**Red Rock Utilities, LLC - Schedules**

Schedule E-6

Test Year Ended December 31, 2019

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Operating Revenues			
2	Residential	\$ 388,849	\$ 453,895	\$ 407,554
3	Commercial	13,935	16,265	14,605
4	Irrigation	11,736	13,699	12,300
5	Construction Hydrant	6,642	7,753	6,962
6				
7	Total Water Sales	\$ 421,161	\$ 491,612	\$ 441,421
8				
9	Adjustments	\$ (1,124)		
10				
11	Miscellaneous	8,142	10,973	10,335
12				
13	Total Operating Revenues	\$ 430,428	\$ 502,586	\$ 451,756
14				
15	OPERATING EXPENSES:			
16	Operating Expenses (less tax and depreciation)	\$ 374,629	\$ 246,628	\$ 214,621
17				
18	Depreciation	\$ 126,191	\$ 152,743	\$ 151,003
19				
20	TAXES			
21	Income Taxes	\$ (30,570)	\$ 518,396	\$ -
22	Property taxes	(284)	880	1,066
23	Other Taxes and Licenses	-	-	-
24				
25				
26	TOTAL TAXES	\$ (30,854)	\$ 519,276	\$ 1,066
27				
28	Total Operating Expenses	\$ 469,966	\$ 918,648	\$ 366,690
29				
30	Operating Income/(Loss)	\$ (39,538)	\$ (416,062)	\$ 85,066
31				



**Red Rock Utilities, LLC - Schedules**

Schedule E-7

Test Year Ended December 31, 2019

## Operating Statistics

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Gallons Sold (in 1,000's)			
2	Total Residential	48,946	53,328	50,099
3	Total Commercial	1,037	1,130	1,061
4	Total Irrigation	1,727	1,882	1,768
5	Total Hydrant / Construction	2,019	2,200	2,067
6		53,730	58,540	54,995
7				
8	Average No. Customers			
9	Total Residential	858	843	808
10	Total Commercial	10	6	6
11	Total Irrigation	7	21	20
12	Total Hydrant / Construction	2	8	8
13		877	878	842
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	57.05	63.26	61.97
17				
18	Average Annual Revenue Per			
19	Residential Customer	\$ 453.20	\$ 538.43	\$ 504.13
20				
21				
22	Average Per 1,000 Gallons Sold			
23	Pumping Expense	\$ 0.44	\$ 0.41	\$ 0.40
24	Water Treatment Expense	0.06	0.06	0.05
25				

**Red Rock Utilities, LLC - Schedules**

Schedule E-8

Test Year Ended December 31, 2019

Taxes Charged to Operations

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Federal Taxes			
3	Income	\$ (33,391)	\$ 518,396	\$ -
4	FICA (Employer's) *	10,771	267	-
5	Unemployment *	64	1	-
6	Total Federal Taxes	(22,556)	518,664	-
7				
8				
9	State Taxes			
10	Income	\$ 2,821	\$ -	\$ -
11	Property	(284)	(466)	-
12	Other	1,324	(5,038)	-
13	Unemployment *	35	3	-
14	Total State Taxes	3,896	(5,501)	-
15				
16				
17	Total Taxes to Operations	\$ (18,659)	\$ 513,163	\$ -

\* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.

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**Following are the significant accounting policies for Global Water. Please note that some of these accounting policies may only be applicable to the parent company, GWRI.**

**Basis of Presentation and Principles of Consolidation**

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

The Company prepares its financial statements in accordance with the rules and regulations of the Securities and Exchange Commission ("SEC"). The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

The Company qualifies as an "emerging growth company", as defined in the Jumpstart Our Business Startups Act of 2012 (the "JOBS Act"), under the rules and regulations of the SEC. An emerging growth company may take advantage of specified reduced reporting and other requirements that are otherwise applicable generally to public companies. The Company has elected to take advantage of these provisions for up to five years or such earlier time that the Company is no longer an emerging growth company. The Company has elected to take advantage of some of the reduced disclosure obligations regarding financial statements. Also, as an emerging growth company, the Company can elect to delay adopting new or revised accounting standards issued subsequent to the enactment of the JOBS Act until such time as those standards apply to private companies. The Company has chosen to take advantage of this extended accounting transition provision.

**Significant Accounting Policies**

*Regulation*

Our regulated utilities and certain other balances are subject to regulation by the ACC and are therefore subject to Accounting Standards Codification Topic 980, *Regulated Operations* ("ASC 980").

*Property, plant, and equipment*

Property, plant, and equipment is stated at cost less accumulated depreciation provided on a straight-line. Depreciation rates for asset classes of utility property, plant, and equipment are established by the ACC. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant, and equipment. When units of utility property are replaced, renewed, or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation. For non-utility property, plant, and equipment, depreciation is calculated by the straight-line method over the estimated useful lives of depreciable assets. Cost and accumulated depreciation for non-utility property, plant, and equipment retired or disposed of are removed from the accounts and any resulting gain or loss is included in earnings.

In addition to third party costs, direct personnel costs and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

*Revenue Recognition—Water Services*

Water services revenues are recorded when service is rendered, or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading, and

**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Notes to Financial Statements

Schedule E-9  
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Line  
No.

1 service transfer. Because the amounts charged for water connection fees are set by our regulator and not  
2 negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the  
3 culmination of a separate earnings process and are recognized when the service is provided.  
4 Meter installation fees are the fees charged to developers or builders associated with installing new water  
5 meters. Certain fees for meters are regulated by the ACC and are refundable to the end customer over a period  
6 of time. Refundable meter installation fees are recorded as a liability upon receipt. These fees are recognized  
7 as revenue when the service is rendered, or when a water meter is installed.  
8 *Revenue Recognition—Wastewater and Recycled Water Services*  
9 Wastewater service revenues are generally recognized when service is rendered. Wastewater services are  
10 billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on  
11 volumetric fees.  
12 *Revenue Recognition—Unregulated Revenues*  
13 Unregulated Revenues represent those revenues that are not subject to the ratemaking process of the  
14 ACC. Unregulated revenues are limited to rental revenue and imputed revenues resulting from certain  
15 infrastructure coordination and financing agreement arrangements ("ICFAs").  
16 *Allowance for Doubtful Accounts*  
17 Provisions are made for doubtful accounts due to the inherent uncertainty around the collectability of accounts  
18 receivable. The allowance for doubtful accounts is recorded as bad debt expense, and is classified as general  
19 and administrative expense. The allowance for doubtful accounts is determined considering the age of the  
20 receivable balance, type of customer (e.g., residential or commercial), payment history, as well as specific  
21 identification of any known or expected collectability issues.  
22  
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25 *Cash and Cash Equivalents*  
26 Cash and cash equivalents include all highly liquid investments in debt instruments with an original maturity of  
27 three months or less.  
28 *Restricted Cash*  
29 Restricted cash represents cash deposited relating to HUF tariffs, asset retirement obligations and pending  
30 legal matters. *Income Taxes*  
31 The Company utilizes the asset and liability method of accounting for income taxes. Under the asset and  
32 liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributable  
33 to differences between the financial statement carrying amounts of existing assets and liabilities and their  
34 respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply  
35 to taxable income in the years in which those temporary differences are expected to be recovered or settled.  
36 Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely  
37 than not that some portion or all of the deferred tax assets will not be realized.  
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**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Notes to Financial Statements

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We evaluate uncertain tax positions using a two-step approach. Recognition (step one) occurs when we conclude that a tax position, based solely on its technical merits, is more-likely-than-not to be sustained upon examination. Measurement (step two) determines the amount of benefit that more-likely-than-not will be realized upon settlement. Derecognition of a tax position that was previously recognized would occur when we subsequently determine that a tax position no longer meets the more-likely-than-not threshold of being sustained. The use of a valuation allowance as a substitute for derecognition of tax positions is prohibited, and to the extent that uncertain tax positions exist, we provide expanded disclosures.

*Goodwill*

Goodwill represents the excess purchase price over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized, it is instead tested for impairment annually, or more often, if circumstances indicate a possible impairment may exist. As required, we evaluate goodwill for impairment annually, and do so as of November 1 of each year, and at an interim date if indications of impairment exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, overall financial performance, and entity specific events to determine whether it is more likely than not that the fair value of an operating and reportable segment is less than its carrying amount. We utilize internally developed discounted future cash flow models, third-party appraisals, or broker valuations to determine the fair value of the reporting unit. Under the discounted cash flow approach, we utilize various assumptions requiring judgment, including projected future cash flows, discount rates, and capitalization rates. Our estimated future cash flows are based on historical data, internal estimates, and external sources. We then compare the estimated fair value to the carrying value. If the carrying value is in excess of the fair value, an impairment charge is recorded to asset impairments within our consolidated statement of operations in the amount by which the reporting unit's carrying value exceeds its fair value, limited to the carrying value of goodwill.

*Intangible Assets*

Intangible assets not subject to amortization consist of certain permits expected to be renewable indefinitely, water rights and certain service areas acquired in transactions which did not meet the definition of business combinations for accounting purposes, and are considered to have indefinite lives. Intangible assets with indefinite lives are not amortized but are tested for impairment annually, or more often if certain circumstances indicate a possible impairment may exist. Amortized intangible assets consist primarily of acquired ICFA contract rights.

*Debt Issuance Costs*

In connection with the issuance of some of our long-term debt, we have incurred legal and other costs that we believe are directly attributable to realizing the proceeds of the debt issued. These costs are netted against long-term debt and amortized as interest expense using the effective interest method over the term of the respective debt.

*Impairment of Long-Lived Assets*

Management evaluates the carrying value of long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. If an indicator of possible impairment exists, an undiscounted cash flow analysis would be prepared to determine whether there is an actual impairment. Measurement of the impairment loss is based on the fair value of the asset. Generally, fair value will be determined using appraisals or valuation techniques such as the present value of expected future cash flows.

**Red Rock Utilities, LLC - Schedules**

Test Year Ended December 31, 2019

Notes to Financial Statements

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58*Advances and Contributions in Aid of Construction*

The Company has various agreements with developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the developers and are considered refundable advances for construction. These AIAC are non-interest-bearing and are subject to refund to the developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements' refunding period, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. CIAC are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant. For rate-making purposes, utility plant funded by AIAC or CIAC are generally excluded from rate base.

*Fair Value of Financial Instruments*

The carrying values of cash equivalents, trade receivables, and accounts payable approximate fair value due to the short-term maturities of these instruments. Portions of these non-interest-bearing instruments are payable annually through 2032 and amounts not paid by the contract expiration dates become nonrefundable. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels, and future rate increases. However, the fair value of these amounts would be less than their carrying value due to the non-interest-bearing feature.

*Segments*

Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker ("CODM") in deciding how to allocate resources and in assessing operating performance. In consideration of ASC 280—*Segment Reporting* the Company notes it is not organized around specific products and services, geographic regions, or regulatory environments. The Company currently operates in one geographic region within the State of Arizona, wherein each operating utility operates within the same regulatory environment. While the Company reports its revenue, disaggregated by service type, on the face of its Statements of Operations, the Company does not manage the business based on any performance measure at the individual revenue stream level. The Company does not have any customers that contribute more than 10% to the Company's revenues or revenue streams. Additionally, we note that the CODM uses consolidated financial information to evaluate the Company's performance, which is the same basis on which he communicates the Company's results and performance to the Board of Directors. It is upon this consolidated basis from which he bases all significant decisions regarding the allocation of the Company's resources on a consolidated level. Based on the information described above and in accordance with the applicable literature, management has concluded that the Company is currently organized and operated as one operating and reportable segment.

## Red Rock Utilities, LLC - Schedules

Schedule F-1

Test Year Ended December 31, 2019

Projected Income Statements - Present and Proposed

Line No.		Test Year Actual 12/31/2019	Present Rates Year Ended 12/31/2020	Adjustments	Proposed Rates Year Ended 12/31/2020
1	Operating Revenues	\$ 430,418	\$ 428,926	\$ 208,523	\$ 637,449
2					
3	601 Salaries and Wages	176,939	192,281	-	192,281
4	604 Employee Pensions and Benefits	14,673	14,673	-	14,673
5	610 Purchased Water	-	-	-	-
6	615 Purchased Power	23,891	23,891	-	23,891
7	616 Fuel for Power Production	-	-	-	-
8	618 Chemicals	3,254	3,254	-	3,254
9	620 Materials and Supplies	1,224	1,224	-	1,224
10	620.1 Repairs and Maintenance	6,345	6,345	-	6,345
11	620.2 Office Supplies and Expense	7,077	7,916	-	7,916
12	630 Contractual Services	-	-	-	-
13	631 Contractual Services - Engineering	-	-	-	-
14	632 Contractual Services - Accounting	14,480	14,480	-	14,480
15	633 Contractual Services - Legal	11,491	11,491	-	11,491
16	634 Contractual Services - Management Fees	31,928	-	-	-
17	635 Contractual Services - Water Testing	6,252	6,252	-	6,252
18	636 Contractual Services - Other	10,145	29,779	-	29,779
19	640 Rents	-	-	-	-
20	641 Rental of Building/Real Property	3,550	3,550	-	3,550
21	642 Rental of Equipment	164	164	-	164
22	650 Transportation Expenses	2,035	2,035	-	2,035
23	656 Insurance - Vehicles	-	-	-	-
24	657 Insurance - General Liability	12,130	12,130	-	12,130
25	657.1 Insurance - Health and Life	-	-	-	-
26	658 Insurance - Worker's Comp	1,856	1,856	-	1,856
27	660 Advertising	301	301	-	301
28	665 Regulatory Commission Expense - Rate	-	-	-	-
29	667 Regulatory Commission Expense - Other	1,802	1,802	-	1,802
30	670 Bad Debt Expense	1,374	1,369	665	2,034
31	675 Miscellaneous Expense	25,923	26,763	-	26,763
32	403 Depreciation Expense (From Schedule AR4)	126,191	118,789	-	118,789
33	408 Taxes Other Than Income	4,007	4,007	-	4,007
34	408.11 Property Taxes	(284)	34,221	5,106	39,326
35	408.12 Payroll Taxes	10,871	10,871	-	10,871
36	408.13 Other Taxes and Licenses	-	-	-	-
37	409 Income Taxes	(30,570)	(39,008)	50,427	11,419
38	427.1 Customer Security Deposit Interest	2,917	2,917	-	2,917
39	Total Operating Expenses	469,966	493,352	56,198	549,550
40					
41	Operating Income / (Loss)	(39,548)	(64,425)	152,325	87,900
42					
43	OTHER INCOME / (EXPENSE)				
44	414 Gain/Loss on Dispositions	(434)	(434)	-	(434)
45	419 Interest and Dividend Income	-	-	-	-
46	421 Non-Utility Income	(149)	(149)	-	(149)
47	426 Miscellaneous Non-Utility (Expense)	(37)	(37)	-	(37)
48	427 Interest (Expense)	(3,404)	(3,404)	-	(3,404)
49	Total Other Income / (Expense)	(4,024)	(4,024)	-	(4,024)
50					
51	NET INCOME / (LOSS)	\$ (43,572)	\$ (68,450)	\$ 152,325	\$ 83,876
52					

## Red Rock Utilities, LLC - Schedules

Schedule F-2

Test Year Ended December 31, 2019

Projected Statements of Changes in Financial Position

Present and Proposed Rates

Line No.	Test Year 12/31/2019	Projected Year	
		Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>		
2	Net income (loss)	\$ (43,572)	\$ (68,450)
3	<b>Adjustment to reconcile net income (loss)</b>		\$ 83,876
4	Deferred compensation	-	-
5	Depreciation	126,191.00	118,788.62
6	Amortization	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-
8	Write-off of debt issuance costs	-	-
9	Gain on sale of 303 contracts	-	-
10	(Gain) Loss on Equity Investment	-	-
11	Other gains and losses	-	-
12	(Gain) Loss on disposal of fixed assets	434	434
13	Loss on Sale of Willow Valley	-	-
14	Provision for doubtful accounts receivable	-	-
15	Deferred income tax (benefit) expense	(31,097)	(31,097)
16	Accounts receivables	4,886	4,886
17	Other Receivables	(6,374)	(6,374)
18	Accrued revenue	(81)	(81)
19	Infrastructure coordination and financing fee receivable	-	-
20	Income taxes receivable	-	-
21	Other current assets	131,763	131,763
22	Accounts payable and other current liabilities	(29,312)	(29,312)
23	Other noncurrent assets	-	-
24	Other noncurrent liabilities	-	-
25	Deferred revenue and prepaid ICFA fees	-	-
26	<b>Net cash (used) provided by operating activities</b>	<b>152,838</b>	<b>120,558</b>
27			<b>272,883</b>
28	<b>Investing Activities</b>		
29	Capital expenditures	(117,616)	(93,282)
30	Purchase adjustments	-	-
31	Proceeds from sale of fixed and intangible assets	-	-
32	(Deposits) withdrawals of restricted cash	-	-
33	Deposits	-	-
34	Advance in aid of construction release	-	-
35	<b>Net cash used in investing activities</b>	<b>(117,616)</b>	<b>(93,282)</b>
36			<b>(93,282)</b>
37	<b>Financing Activities</b>		
38	Proceeds from bond	-	-
39	Deposits in bond service fund	-	-
40	Proceeds withdrawn from bond service fund	-	-
41	Repayments of bond debt	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-
43	Loan borrowings	-	-
44	Loan repayments	-	-
45	Principal payments under capital lease	-	-
46	Payment of Sonoran acquisition liability	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-
48	Financing costs paid	-	-
49	Debt issuance costs paid	-	-
50	Advances in aid of construction	2,080	2,080
51	Dividends Paid	-	-
52	Contributions in aid of construction	-	-
53	Contributions in aid of construction under ICFA agreements	-	-
54	Payments of offering costs for sale of stock	-	-
55	Refunds of advances for construction	(37,298)	(37,298)
56	<b>Net cash (used) provided by financing activities</b>	<b>(35,218)</b>	<b>(35,218)</b>
57	<b>Net change in cash</b>	<b>4</b>	<b>144,383</b>
58			
59	Supporting Schedules		Recap Schedule
60	E-3 and F-2		A-5



**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2020	Through 12/31/2021	Through 12/31/2022
1				
2	Well Development	\$ 15,000	\$ 65,000	\$ 15,000
3				
4	Water Distribution Centers	15,000	60,000	25,000
5				
6	Treatment and/or Blending	10,000	-	-
7				
8	Pipelines	38,000	45,000	55,000
9				
10	SCADA	-	-	-
11				
12	Other	15,282	6,000	11,000
13				
14	Totals	\$ 93,282	\$ 176,000	\$ 106,000
15		(Sch. B-2.1)		
16				
17				Recap Schedules
18				F-2 and A-4
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**Red Rock Utilities, LLC - Schedules**

Schedule F-4

Test Year Ended December 31, 2019

**Assumptions**

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Revenues and expenses were projected using the pro forma changes to the test year ending December 31, 2019. Actual expenses incurred during the test year ending December 31, 2019, were considered when developing pro forma adjustments. Where known and measurable changes are expected to occur, those changes are applied to determine pro form adjustments.

Construction forecasts are based on estimated plant requirements including new facilities, the replacement of existing facilities, and the improvement and maintenance of infrastructure necessary to ensure safe and reliable service.

**Red Rock Utilities, LLC - Schedules**

Schedule H-1

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Line No.	Customer Classification	[A] Present Rates Sch. H-2 Col. E	[B] Present Rates Adjusted Sch. H-2 Col. G	[C] Proposed Rates Sch. H-2 Col. J	[D] Proposed Increase Amount	[E] %
1	Residential	\$ 388,849	\$ 390,642	\$ 565,418	\$ 174,776	44.7%
2	Commercial	13,935	10,650	17,809	7,159	67.2%
3	Irrigation	11,736	11,736	22,793	11,057	94.2%
4	Construction Hydrant	6,642	6,642	25,558	18,915	284.8%
5						
6	Total Water Revenues	\$ 421,161	\$ 419,670	\$ 631,578	\$ 211,908	50.5%
7						
8	Miscellaneous Revenues (Sch. C-1, L4)	8,142	8,142	8,142	-	0.0%
9						
10	Adjustment	1,114	1,114	(2,271)	(3,385)	-303.8%
11						
12	Total Operating Revenues	\$ 430,418	\$ 428,926	\$ 637,449	208,523	48.6%
13						
14						
15						
16						
17	Test Year Metered Water Revenue (Schedule C-2)	\$ 422,275			Proposed Rates Variance	
18					\$ 2,271	
19	Tax Act Refund	-				
20	Accrued Revenue Consumption	279				
21	Accrued Revenue Basic Meter Charge	(360)				
22	Accrued Revenue Tax Act Refund	-				
23	Bill Adjustments	-				
24	Intercompany Bills	-				
25						
26	Meter Water Revenue Adjusted	\$ 422,194				
27						
28	Bill Count Revenue	\$ 421,161				
29						
30	Variance	\$ 1,033				
31	Variance%	0.2447%				
32						
33						
34	<u>Recap Schedules</u>					
35	A-1					

Red Rock Utilities, LLC - Schedules  
 Test Year Ended December 31, 2019  
 Analysis of Revenue by Detailed Class

Schedule H-2  
 Page 1 of 2

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		Bill Count Water Revenues											
no min hydrant and irr now gone													
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates [C+D]	Annualization Adjustments*	Adjusted Present Rates [E+F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H+I]	Increase [J-G]	%
1	5/8" Residential	857	4,692	\$ 384,176	\$ -	\$ 384,176	\$ 1,793	\$ 385,969	\$ 586,398	\$ (30,872)	\$ 555,526	\$ 169,557	44%
2	2" Residential	1	58,200	4,673	-	4,673	-	4,673	9,892	-	9,892	5,219	112%
3	5/8" Commercial	3	4,540	906	-	906	-	906	747	(37)	710	(196)	-22%
4	1" Commercial	2	2,885	931	-	931	(465)	465	103	(6)	97	(369)	-79%
5	1.5" Commercial	1	24,000	2,407	-	2,407	-	2,407	4,379	-	4,379	1,972	82%
6	2" Commercial	3	23,680	6,872	-	6,872	-	6,872	12,623	-	12,623	5,752	84%
7	3" Commercial	1	857	2,819	-	2,819	(2,819)	-	-	-	-	-	0%
8	1" Irrigation	7	20,563	11,736	-	11,736	-	11,736	22,881	(88)	22,793	11,057	94%
9	Raw 1" Construction Hydrant	1	58,183	1,759	-	1,759	-	1,759	4,926	-	4,926	3,167	180%
10	Raw 3" Construction Hydrant	1	172,653	4,884	-	4,884	-	4,884	20,631	-	20,631	15,748	322%
11													
12													
13													
14	Total Residential	858	4,754	\$ 388,849	\$ -	\$ 388,849	\$ 1,793	\$ 390,642	\$ 596,290	\$ (30,872)	\$ 565,418	\$ 174,776	
15	Total Commercial	10	12,646	13,935	-	13,935	(3,284)	10,650	17,853	(44)	17,809	7,159	
16	Total Irrigation	7	20,563	11,736	-	11,736	-	11,736	22,881	(88)	22,793	11,057	
17	Total Construction Hydrant	2	118,784	6,642	-	6,642	-	6,642	25,558	-	25,558	18,915	
18	Totals	877		421,161	-	421,161	(1,491)	419,670	662,581	(31,004)	631,578	211,908	

Adjustment C-2.4

**Red Rock Utilities, LLC - Schedules**

Schedule H-2

Test Year Ended December 31, 2019

Page 2 of 2

Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 25.00	\$ 25.00	\$ -	178	\$ -
3	Reconnect	30.00	30.00	-	13	-
4	NSF Fees	25.00	25.00	-	46	
5	Proposed Misc. Service Charge Increase					<u>\$ -</u>
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**Red Rock Utilities, LLC - Schedules**  
Test Year Ended December 31, 2019  
Changes in Representative Rate Schedules

Schedule H-3  
Page 1 of 2

**Monthly Minimum Charges:**

Meter Size (All Classes*)	Basic Service Charge		
	Present	Proposed	Change
5/8" X 3/4" Meter	\$ 25.00	\$ 33.89	\$ 8.89
3/4" Meter	37.50	33.89	(3.61)
1" Meter	62.50	92.47	29.97
1.5" Meter	125.00	185.94	60.94
2" Meter	200.00	298.11	98.11
3" Meter	400.00	596.22	196.22
4" Meter	625.00	932.72	307.72
6" Meter	1,250.00	1,867.45	617.45
8" Meter	NA	\$ -	NA

**Commodity Rate Charges (per 1,000 gallons):**

	Rate Block		Volumetric Charge		
	Present	Proposed	Present	Proposed	Change
<u>5/8" x 3/4" Meters - All Classes except irrigation</u>					
Tier One Breakover	5,000 Gallons	NA	2.40	NA	NA
Tier Two Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Three Breakover	Over 10,000	NA	4.07	NA	NA
<u>5/8" x 3/4" Meters - Irrigation</u>					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
<u>3/4" Meter - All Classes except irrigation</u>					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
<u>1" Meter - All Classes except irrigation</u>					
Tier One Breakover	20,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 20,000	NA	4.07	NA	NA
<u>1.5" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	50,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 50,000	NA	4.07	NA	NA
<u>2" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	90,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 90,000	NA	4.07	NA	NA
<u>3" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	200,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 200,000	NA	4.07	NA	NA
<u>4" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	300,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 300,000	NA	4.07	NA	NA
<u>4" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	500,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 500,000	NA	4.07	NA	NA

	Rate Block		Volumetric Charge		
	Present	Proposed	Present	Proposed	Change
<u>Potable Water - All Meter Sizes and Classes</u>					
Tier One Breakover	NA	1,000 Gallons	NA	\$ 3.54	NA
Tier Two Breakover	NA	5,000 Gallons	NA	4.66	NA
Tier Three Breakover	NA	10,000 Gallons	NA	6.04	NA
Tier Four Breakover	NA	18,000 Gallons	NA	7.68	NA
Tier Five Breakover	NA	25,000 Gallons	NA	8.83	NA
Tier Six Breakover	NA	Over 25,000	NA	10.30	NA
	Present	Proposed			
Conservation Rebate Threshold ("CRT") in Gallons	NA	4			
Commodity rate rebate applied if consumption is below the CRT:	NA	60%			

\*Includes all potable water meters including irrigation meters.

[illegible]

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

Rate Schedule: 5/8"

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	25.00	\$ 33.89	35.56%
1,000		27.40	35.30	28.85%
2,000		29.80	37.17	24.73%
3,000		32.20	39.03	21.22%
4,000		34.60	40.90	18.20%
5,000		37.00	56.07	51.55%
6,000		40.15	62.11	54.69%
7,000		43.30	68.15	57.38%
8,000		46.45	74.18	59.71%
9,000		49.60	80.22	61.73%
10,000		52.75	86.26	63.52%
15,000		73.10	124.64	70.51%
20,000		93.45	165.33	76.92%
25,000		113.80	209.46	84.06%
50,000		215.55	466.92	116.62%
75,000		317.30	724.38	128.30%
100,000		419.05	981.84	134.30%
125,000		520.80	1,239.30	137.96%
150,000		622.55	1,496.76	140.42%
175,000		724.30	1,754.23	142.20%
200,000		826.05	2,011.69	143.53%



**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 1"

All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 62.50	\$ 92.47	47.96%
1,000	65.65	93.89	43.01%
2,000	68.80	95.75	39.18%
3,000	71.95	97.62	35.67%
4,000	75.10	99.48	32.47%
5,000	78.25	101.35	29.52%
6,000	81.40	103.76	27.47%
7,000	84.55	126.73	49.89%
8,000	87.70	132.77	51.39%
9,000	90.85	138.80	52.78%
10,000	94.00	144.84	54.09%
15,000	109.75	183.23	66.95%
20,000	125.50	223.91	78.42%
25,000	145.85	268.05	83.78%
50,000	247.60	525.51	112.24%
75,000	349.35	782.97	124.12%
100,000	451.10	1,040.43	130.64%
125,000	552.85	1,297.89	134.76%
150,000	654.60	1,555.35	137.60%
175,000	756.35	1,812.81	139.68%
200,000	858.10	2,070.27	141.26%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 1.5"

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	125.00	\$ 185.94	48.76%
1,000		128.15	187.36	46.20%
2,000		131.30	189.22	44.12%
3,000		134.45	191.09	42.13%
4,000		137.60	192.95	40.23%
5,000		140.75	194.82	38.41%
6,000		143.90	197.23	37.06%
7,000		147.05	220.20	49.75%
8,000		150.20	226.24	50.63%
9,000		153.35	232.28	51.47%
10,000		156.50	238.31	52.28%
15,000		172.25	276.70	60.64%
20,000		188.00	317.38	68.82%
25,000		203.75	361.52	77.43%
50,000		282.50	618.98	119.11%
75,000		384.25	876.44	128.09%
100,000		486.00	1,133.90	133.31%
125,000		587.75	1,391.36	136.73%
150,000		689.50	1,648.82	139.13%
175,000		791.25	1,906.28	140.92%
200,000		893.00	2,163.74	142.30%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 2"

All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 200.00	\$ 298.11	49.06%
1,000	203.15	299.53	47.44%
2,000	206.30	301.39	46.09%
3,000	209.45	303.26	44.79%
4,000	212.60	305.12	43.52%
5,000	215.75	306.98	42.29%
6,000	218.90	309.40	41.34%
7,000	222.05	332.37	49.68%
8,000	225.20	338.41	50.27%
9,000	228.35	344.44	50.84%
10,000	231.50	350.48	51.39%
15,000	247.25	388.87	57.28%
20,000	263.00	429.55	63.33%
25,000	278.75	473.69	69.93%
50,000	357.50	731.15	104.52%
75,000	436.25	988.61	126.61%
100,000	524.20	1,246.07	137.71%
125,000	625.95	1,503.53	140.20%
150,000	727.70	1,760.99	141.99%
175,000	829.45	2,018.45	143.35%
200,000	931.20	2,275.91	144.41%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 3"

All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 400.00	\$ 596.22	49.06%
1,000	403.15	597.64	48.24%
2,000	406.30	599.50	47.55%
3,000	409.45	601.37	46.87%
4,000	412.60	603.23	46.20%
5,000	415.75	605.10	45.54%
6,000	418.90	607.51	45.03%
7,000	422.05	630.48	49.39%
8,000	425.20	636.52	49.70%
9,000	428.35	642.55	50.01%
10,000	431.50	648.59	50.31%
15,000	447.25	686.98	53.60%
20,000	463.00	727.66	57.16%
25,000	478.75	771.80	61.21%
50,000	557.50	1,029.26	84.62%
75,000	636.25	1,286.72	102.23%
100,000	715.00	1,544.18	115.97%
125,000	793.75	1,801.64	126.98%
150,000	872.50	2,059.10	136.00%
175,000	951.25	2,316.56	143.53%
200,000	1,030.00	2,574.02	149.90%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

2023 and 2024 ONLY

Rate Schedule: 5/8" All Classes

Monthly	Present	Proposed	Rate Case Expense Surcharge 2023 and 2024 Only	Proposed	Percent
Consumption	Bill	Rates		Bill	Increase
-	\$ 25.00	\$ 33.89	\$ 0.44	\$ 34.33	37.32%
1,000	27.40	35.30	0.44	35.74	30.45%
2,000	29.80	37.17	0.44	37.61	26.20%
3,000	32.20	39.03	0.44	39.47	22.59%
4,000	34.60	40.90	0.44	41.34	19.47%
5,000	37.00	56.07	0.44	56.51	52.74%
6,000	40.15	62.11	0.44	62.55	55.79%
7,000	43.30	68.15	0.44	68.59	58.40%
8,000	46.45	74.18	0.44	74.62	60.65%
9,000	49.60	80.22	0.44	80.66	62.62%
10,000	52.75	86.26	0.44	86.70	64.35%
15,000	73.10	124.64	0.44	125.08	71.11%
20,000	93.45	165.33	0.44	165.77	77.39%
25,000	113.80	209.46	0.44	209.90	84.45%
50,000	215.55	466.92	0.44	467.36	116.82%
75,000	317.30	724.38	0.44	724.82	128.43%
100,000	419.05	981.84	0.44	982.28	134.41%
125,000	520.80	1,239.30	0.44	1,239.74	138.05%
150,000	622.55	1,496.76	0.44	1,497.20	140.50%
175,000	724.30	1,754.23	0.44	1,754.67	142.26%
200,000	826.05	2,011.69	0.44	2,012.13	143.58%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

2023 and 2024 ONLY

Rate Schedule: 1" All Classes

Monthly	Present	Proposed	Rate Case Expense Surcharge 2023 and 2024 Only	Proposed	Percent
Consumption	Bill	Rates		Bill	Increase
-	\$ 62.50	\$ 92.47	\$ 1.11	\$ 93.58	49.73%
1,000	65.65	93.89	1.11	95.00	44.70%
2,000	68.80	95.75	1.11	96.86	40.79%
3,000	71.95	97.62	1.11	98.73	37.22%
4,000	75.10	99.48	1.11	100.59	33.94%
5,000	78.25	101.35	1.11	102.46	30.93%
6,000	81.40	103.76	1.11	104.87	28.83%
7,000	84.55	126.73	1.11	127.84	51.20%
8,000	87.70	132.77	1.11	133.88	52.65%
9,000	90.85	138.80	1.11	139.91	54.00%
10,000	94.00	144.84	1.11	145.95	55.27%
15,000	109.75	183.23	1.11	184.34	67.96%
20,000	125.50	223.91	1.11	225.02	79.30%
25,000	145.85	268.05	1.11	269.16	84.54%
50,000	247.60	525.51	1.11	526.62	112.69%
75,000	349.35	782.97	1.11	784.08	124.44%
100,000	451.10	1,040.43	1.11	1,041.54	130.89%
125,000	552.85	1,297.89	1.11	1,299.00	134.96%
150,000	654.60	1,555.35	1.11	1,556.46	137.77%
175,000	756.35	1,812.81	1.11	1,813.92	139.83%
200,000	858.10	2,070.27	1.11	2,071.38	141.39%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

2023 and 2024 ONLY

Rate Schedule: 1.5" All Classes

Monthly Consumption	Present Bill	Proposed Rates	Rate Case Expense Surcharge 2023 and 2024 Only	Proposed Bill	Percent Increase
-	\$ 125.00	\$ 185.94	\$ 2.22	\$ 188.16	50.53%
1,000	128.15	187.36	2.22	189.58	47.94%
2,000	131.30	189.22	2.22	191.44	45.81%
3,000	134.45	191.09	2.22	193.31	43.78%
4,000	137.60	192.95	2.22	195.17	41.84%
5,000	140.75	194.82	2.22	197.04	39.99%
6,000	143.90	197.23	2.22	199.45	38.61%
7,000	147.05	220.20	2.22	222.42	51.26%
8,000	150.20	226.24	2.22	228.46	52.10%
9,000	153.35	232.28	2.22	234.50	52.92%
10,000	156.50	238.31	2.22	240.53	53.69%
15,000	172.25	276.70	2.22	278.92	61.93%
20,000	188.00	317.38	2.22	319.60	70.00%
25,000	203.75	361.52	2.22	363.74	78.52%
50,000	282.50	618.98	2.22	621.20	119.89%
75,000	384.25	876.44	2.22	878.66	128.67%
100,000	486.00	1,133.90	2.22	1,136.12	133.77%
125,000	587.75	1,391.36	2.22	1,393.58	137.10%
150,000	689.50	1,648.82	2.22	1,651.04	139.45%
175,000	791.25	1,906.28	2.22	1,908.50	141.20%
200,000	893.00	2,163.74	2.22	2,165.96	142.55%

**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

2023 and 2024 ONLY

Rate Schedule: 2" All Classes

Monthly	Present	Proposed	Rate Case Expense Surcharge 2023 and 2024 Only	Proposed	Percent
Consumption	Bill	Rates	Only	Bill	Increase
-	\$ 200.00	\$ 298.11	\$ 3.56	\$ 301.67	50.84%
1,000	203.15	299.53	3.56	303.09	49.19%
2,000	206.30	301.39	3.56	304.95	47.82%
3,000	209.45	303.26	3.56	306.82	46.49%
4,000	212.60	305.12	3.56	308.68	45.19%
5,000	215.75	306.98	3.56	310.54	43.94%
6,000	218.90	309.40	3.56	312.96	42.97%
7,000	222.05	332.37	3.56	335.93	51.29%
8,000	225.20	338.41	3.56	341.97	51.85%
9,000	228.35	344.44	3.56	348.00	52.40%
10,000	231.50	350.48	3.56	354.04	52.93%
15,000	247.25	388.87	3.56	392.43	58.72%
20,000	263.00	429.55	3.56	433.11	64.68%
25,000	278.75	473.69	3.56	477.25	71.21%
50,000	357.50	731.15	3.56	734.71	105.51%
75,000	436.25	988.61	3.56	992.17	127.43%
100,000	524.20	1,246.07	3.56	1,249.63	138.39%
125,000	625.95	1,503.53	3.56	1,507.09	140.77%
150,000	727.70	1,760.99	3.56	1,764.55	142.48%
175,000	829.45	2,018.45	3.56	2,022.01	143.78%
200,000	931.20	2,275.91	3.56	2,279.47	144.79%



**Red Rock Utilities, LLC - Schedules**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

2023 and 2024 ONLY

Rate Schedule: 3" All Classes

Monthly	Present	Proposed	Rate Case Expense Surcharge 2023 and 2024 Only	Proposed	Percent
Consumption	Bill	Rates		Bill	Increase
-	\$ 400.00	\$ 596.22	\$ 6.67	\$ 602.89	50.72%
1,000	403.15	597.64	6.67	604.31	49.90%
2,000	406.30	599.50	6.67	606.17	49.19%
3,000	409.45	601.37	6.67	608.04	48.50%
4,000	412.60	603.23	6.67	609.90	47.82%
5,000	415.75	605.10	6.67	611.77	47.15%
6,000	418.90	607.51	6.67	614.18	46.62%
7,000	422.05	630.48	6.67	637.15	50.97%
8,000	425.20	636.52	6.67	643.19	51.27%
9,000	428.35	642.55	6.67	649.22	51.56%
10,000	431.50	648.59	6.67	655.26	51.86%
15,000	447.25	686.98	6.67	693.65	55.09%
20,000	463.00	727.66	6.67	734.33	58.60%
25,000	478.75	771.80	6.67	778.47	62.60%
50,000	557.50	1,029.26	6.67	1,035.93	85.82%
75,000	636.25	1,286.72	6.67	1,293.39	103.28%
100,000	715.00	1,544.18	6.67	1,550.85	116.90%
125,000	793.75	1,801.64	6.67	1,808.31	127.82%
150,000	872.50	2,059.10	6.67	2,065.77	136.76%
175,000	951.25	2,316.56	6.67	2,323.23	144.23%
200,000	1,030.00	2,574.02	6.67	2,580.69	150.55%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption Amount	% of Total
			No.	% of Total		
0	51	-	51	0.50%	-	0.00%
1	1,000	257,000	565	5.49%	257,000	0.53%
1,001	2,000	1,939,500	1,858	18.07%	2,196,500	4.55%
2,001	3,000	4,250,000	3,558	34.60%	6,446,500	13.36%
3,001	4,000	5,771,500	5,207	50.64%	12,218,000	25.32%
4,001	5,000	6,745,500	6,706	65.21%	18,963,500	39.30%
5,001	6,000	5,775,000	7,756	75.43%	24,738,500	51.27%
6,001	7,000	5,265,000	8,566	83.30%	30,003,500	62.19%
7,001	8,000	4,102,500	9,113	88.62%	34,106,000	70.69%
8,001	9,000	2,533,000	9,411	91.52%	36,639,000	75.94%
9,001	10,000	2,033,000	9,625	93.60%	38,672,000	80.15%
10,001	11,000	1,459,500	9,764	94.95%	40,131,500	83.18%
11,001	12,000	1,380,000	9,884	96.12%	41,511,500	86.04%
12,001	13,000	1,087,500	9,971	96.97%	42,599,000	88.29%
13,001	14,000	769,500	10,028	97.52%	43,368,500	89.89%
14,001	15,000	841,000	10,086	98.08%	44,209,500	91.63%
15,001	16,000	527,000	10,120	98.41%	44,736,500	92.72%
16,001	17,000	528,000	10,152	98.73%	45,264,500	93.82%
17,001	18,000	332,500	10,171	98.91%	45,597,000	94.51%
18,001	19,000	425,500	10,194	99.13%	46,022,500	95.39%
19,001	20,000	253,500	10,207	99.26%	46,276,000	95.91%
20,001	21,000	307,500	10,222	99.41%	46,583,500	96.55%
21,001	22,000	258,000	10,234	99.52%	46,841,500	97.08%
22,001	23,000	157,500	10,241	99.59%	46,999,000	97.41%
23,001	24,000	164,500	10,248	99.66%	47,163,500	97.75%
24,001	25,000	196,000	10,256	99.74%	47,359,500	98.16%
25,001	26,000	153,000	10,262	99.80%	47,512,500	98.48%
26,001	27,000	26,500	10,263	99.81%	47,539,000	98.53%
27,001	28,000	82,500	10,266	99.83%	47,621,500	98.70%
28,001	29,000	-	10,266	99.83%	47,621,500	98.70%
29,001	30,000	88,500	10,269	99.86%	47,710,000	98.88%
30,001	31,000	122,000	10,273	99.90%	47,832,000	99.14%
31,001	32,000	31,500	10,274	99.91%	47,863,500	99.20%
32,001	33,000	-	10,274	99.91%	47,863,500	99.20%
33,001	34,000	33,500	10,275	99.92%	47,897,000	99.27%
34,001	35,000	-	10,275	99.92%	47,897,000	99.27%
35,001	36,000	71,000	10,277	99.94%	47,968,000	99.42%
36,001	37,000	-	10,277	99.94%	47,968,000	99.42%
37,001	38,000	37,500	10,278	99.95%	48,005,500	99.50%
38,001	39,000	-	10,278	99.95%	48,005,500	99.50%
39,001	40,000	39,500	10,279	99.96%	48,045,000	99.58%
40,001	41,000	-	10,279	99.96%	48,045,000	99.58%
41,001	42,000	41,500	10,280	99.97%	48,086,500	99.67%
42,001	43,000	42,500	10,281	99.98%	48,129,000	99.75%
43,001	44,000	-	10,281	99.98%	48,129,000	99.75%
44,001	45,000	-	10,281	99.98%	48,129,000	99.75%
45,001	46,000	-	10,281	99.98%	48,129,000	99.75%
46,001	47,000	-	10,281	99.98%	48,129,000	99.75%
47,001	48,000	-	10,281	99.98%	48,129,000	99.75%
48,001	49,000	-	10,281	99.98%	48,129,000	99.75%
49,001	50,000	-	10,281	99.98%	48,129,000	99.75%
50,001	51,000	-	10,281	99.98%	48,129,000	99.75%
51,001	52,000	-	10,281	99.98%	48,129,000	99.75%
52,001	53,000	-	10,281	99.98%	48,129,000	99.75%
53,001	54,000	-	10,281	99.98%	48,129,000	99.75%
54,001	55,000	54,500	10,282	99.99%	48,183,500	99.87%
55,001	56,000	-	10,282	99.99%	48,183,500	99.87%
56,001	57,000	-	10,282	99.99%	48,183,500	99.87%
57,001	58,000	-	10,282	99.99%	48,183,500	99.87%
58,001	59,000	-	10,282	99.99%	48,183,500	99.87%
59,001	60,000	-	10,282	99.99%	48,183,500	99.87%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	-	10,282	99.99%	48,183,500	99.87%
61,001	62,000	0	-	10,282	99.99%	48,183,500	99.87%
62,001	63,000	0	-	10,282	99.99%	48,183,500	99.87%
63,001	64,000	0	-	10,282	99.99%	48,183,500	99.87%
64,001	65,000	1	64,500	10,283	100.00%	48,248,000	100.00%
65,001	66,000	0	-	10,283	100.00%	48,248,000	100.00%
66,001	67,000	0	-	10,283	100.00%	48,248,000	100.00%
67,001	68,000	0	-	10,283	100.00%	48,248,000	100.00%
68,001	69,000	0	-	10,283	100.00%	48,248,000	100.00%
69,001	70,000	0	-	10,283	100.00%	48,248,000	100.00%
70,001	71,000	0	-	10,283	100.00%	48,248,000	100.00%
71,001	72,000	0	-	10,283	100.00%	48,248,000	100.00%
72,001	73,000	0	-	10,283	100.00%	48,248,000	100.00%
73,001	74,000	0	-	10,283	100.00%	48,248,000	100.00%
74,001	75,000	0	-	10,283	100.00%	48,248,000	100.00%
75,001	76,000	0	-	10,283	100.00%	48,248,000	100.00%
76,001	77,000	0	-	10,283	100.00%	48,248,000	100.00%
77,001	78,000	0	-	10,283	100.00%	48,248,000	100.00%
78,001	79,000	0	-	10,283	100.00%	48,248,000	100.00%
79,001	80,000	0	-	10,283	100.00%	48,248,000	100.00%
80,001	81,000	0	-	10,283	100.00%	48,248,000	100.00%
81,001	82,000	0	-	10,283	100.00%	48,248,000	100.00%
82,001	83,000	0	-	10,283	100.00%	48,248,000	100.00%
83,001	84,000	0	-	10,283	100.00%	48,248,000	100.00%
84,001	85,000	0	-	10,283	100.00%	48,248,000	100.00%
85,001	86,000	0	-	10,283	100.00%	48,248,000	100.00%
86,001	87,000	0	-	10,283	100.00%	48,248,000	100.00%
87,001	88,000	0	-	10,283	100.00%	48,248,000	100.00%
88,001	89,000	0	-	10,283	100.00%	48,248,000	100.00%
89,001	90,000	0	-	10,283	100.00%	48,248,000	100.00%
90,001	91,000	0	-	10,283	100.00%	48,248,000	100.00%
91,001	92,000	0	-	10,283	100.00%	48,248,000	100.00%
92,001	93,000	0	-	10,283	100.00%	48,248,000	100.00%
93,001	94,000	0	-	10,283	100.00%	48,248,000	100.00%
94,001	95,000	0	-	10,283	100.00%	48,248,000	100.00%
95,001	96,000	0	-	10,283	100.00%	48,248,000	100.00%
96,001	97,000	0	-	10,283	100.00%	48,248,000	100.00%
97,001	98,000	0	-	10,283	100.00%	48,248,000	100.00%
98,001	99,000	0	-	10,283	100.00%	48,248,000	100.00%
99,001	100,000	0	-	10,283	100.00%	48,248,000	100.00%
Totals		10,283	48,248,000	10,283		48,248,000	

Average No. of Customers: 857

Average Consumption: 4,692

Median Consumption: 3,500

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Residential

		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
Block				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	-	-	-	0.00%	-	0.00%
1,001	2,000	-	-	-	0.00%	-	0.00%
2,001	3,000	-	-	-	0.00%	-	0.00%
3,001	4,000	-	-	-	0.00%	-	0.00%
4,001	5,000	-	-	-	0.00%	-	0.00%
5,001	6,000	1	5,500	1	8.33%	5,500	0.79%
6,001	7,000	-	-	1	8.33%	5,500	0.79%
7,001	8,000	-	-	1	8.33%	5,500	0.79%
8,001	9,000	1	8,500	2	16.67%	14,000	2.00%
9,001	10,000	-	-	2	16.67%	14,000	2.00%
10,001	11,000	-	-	2	16.67%	14,000	2.00%
11,001	12,000	-	-	2	16.67%	14,000	2.00%
12,001	13,000	-	-	2	16.67%	14,000	2.00%
13,001	14,000	-	-	2	16.67%	14,000	2.00%
14,001	15,000	-	-	2	16.67%	14,000	2.00%
15,001	16,000	-	-	2	16.67%	14,000	2.00%
16,001	17,000	-	-	2	16.67%	14,000	2.00%
17,001	18,000	1	17,500	3	25.00%	31,500	4.51%
18,001	19,000	-	-	3	25.00%	31,500	4.51%
19,001	20,000	-	-	3	25.00%	31,500	4.51%
20,001	21,000	-	-	3	25.00%	31,500	4.51%
21,001	22,000	-	-	3	25.00%	31,500	4.51%
22,001	23,000	-	-	3	25.00%	31,500	4.51%
23,001	24,000	-	-	3	25.00%	31,500	4.51%
24,001	25,000	-	-	3	25.00%	31,500	4.51%
25,001	26,000	1	25,500	4	33.33%	57,000	8.16%
26,001	27,000	-	-	4	33.33%	57,000	8.16%
27,001	28,000	-	-	4	33.33%	57,000	8.16%
28,001	29,000	-	-	4	33.33%	57,000	8.16%
29,001	30,000	1	29,500	5	41.67%	86,500	12.39%
30,001	31,000	-	-	5	41.67%	86,500	12.39%
31,001	32,000	1	31,500	6	50.00%	118,000	16.90%
32,001	33,000	-	-	6	50.00%	118,000	16.90%
33,001	34,000	-	-	6	50.00%	118,000	16.90%
34,001	35,000	-	-	6	50.00%	118,000	16.90%
35,001	36,000	-	-	6	50.00%	118,000	16.90%
36,001	37,000	-	-	6	50.00%	118,000	16.90%
37,001	38,000	-	-	6	50.00%	118,000	16.90%
38,001	39,000	-	-	6	50.00%	118,000	16.90%
39,001	40,000	-	-	6	50.00%	118,000	16.90%
40,001	41,000	-	-	6	50.00%	118,000	16.90%
41,001	42,000	-	-	6	50.00%	118,000	16.90%
42,001	43,000	-	-	6	50.00%	118,000	16.90%
43,001	44,000	-	-	6	50.00%	118,000	16.90%
44,001	45,000	-	-	6	50.00%	118,000	16.90%
45,001	46,000	-	-	6	50.00%	118,000	16.90%
46,001	47,000	-	-	6	50.00%	118,000	16.90%
47,001	48,000	-	-	6	50.00%	118,000	16.90%
48,001	49,000	-	-	6	50.00%	118,000	16.90%
49,001	50,000	-	-	6	50.00%	118,000	16.90%
50,001	51,000	-	-	6	50.00%	118,000	16.90%
51,001	52,000	-	-	6	50.00%	118,000	16.90%
52,001	53,000	-	-	6	50.00%	118,000	16.90%
53,001	54,000	-	-	6	50.00%	118,000	16.90%
54,001	55,000	-	-	6	50.00%	118,000	16.90%
55,001	56,000	-	-	6	50.00%	118,000	16.90%
56,001	57,000	-	-	6	50.00%	118,000	16.90%
57,001	58,000	-	-	6	50.00%	118,000	16.90%
58,001	59,000	-	-	6	50.00%	118,000	16.90%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	-	-	6	50.00%	118,000	16.90%
60,001	61,000	-	-	6	50.00%	118,000	16.90%
61,001	62,000	1	61,500	7	58.33%	179,500	25.70%
62,001	63,000	-	-	7	58.33%	179,500	25.70%
63,001	64,000	-	-	7	58.33%	179,500	25.70%
64,001	65,000	-	-	7	58.33%	179,500	25.70%
65,001	66,000	-	-	7	58.33%	179,500	25.70%
66,001	67,000	-	-	7	58.33%	179,500	25.70%
67,001	68,000	-	-	7	58.33%	179,500	25.70%
68,001	69,000	-	-	7	58.33%	179,500	25.70%
69,001	70,000	-	-	7	58.33%	179,500	25.70%
70,001	71,000	-	-	7	58.33%	179,500	25.70%
71,001	72,000	-	-	7	58.33%	179,500	25.70%
72,001	73,000	-	-	7	58.33%	179,500	25.70%
73,001	74,000	-	-	7	58.33%	179,500	25.70%
74,001	75,000	-	-	7	58.33%	179,500	25.70%
75,001	76,000	-	-	7	58.33%	179,500	25.70%
76,001	77,000	-	-	7	58.33%	179,500	25.70%
77,001	78,000	-	-	7	58.33%	179,500	25.70%
78,001	79,000	-	-	7	58.33%	179,500	25.70%
79,001	80,000	-	-	7	58.33%	179,500	25.70%
80,001	81,000	-	-	7	58.33%	179,500	25.70%
81,001	82,000	-	-	7	58.33%	179,500	25.70%
82,001	83,000	-	-	7	58.33%	179,500	25.70%
83,001	84,000	-	-	7	58.33%	179,500	25.70%
84,001	85,000	-	-	7	58.33%	179,500	25.70%
85,001	86,000	1	85,500	8	66.67%	265,000	37.94%
86,001	87,000	1	86,500	9	75.00%	351,500	50.33%
87,001	88,000	-	-	9	75.00%	351,500	50.33%
88,001	89,000	-	-	9	75.00%	351,500	50.33%
89,001	90,000	-	-	9	75.00%	351,500	50.33%
90,001	91,000	-	-	9	75.00%	351,500	50.33%
91,001	92,000	-	-	9	75.00%	351,500	50.33%
92,001	93,000	-	-	9	75.00%	351,500	50.33%
93,001	94,000	-	-	9	75.00%	351,500	50.33%
94,001	95,000	-	-	9	75.00%	351,500	50.33%
95,001	96,000	-	-	9	75.00%	351,500	50.33%
96,001	97,000	-	-	9	75.00%	351,500	50.33%
97,001	98,000	-	-	9	75.00%	351,500	50.33%
98,001	99,000	-	-	9	75.00%	351,500	50.33%
99,001	100,000	-	-	9	75.00%	351,500	50.33%
123,918	123,918	1	123,918	10	83.33%	475,418	68.07%
115,515	115,515	1	115,515	11	91.67%	590,933	84.61%
107,964	107,964	1	107,464	12	100.00%	698,397	100.00%
Totals		12	698,397	12		698,397	

Average No. of Customers: 1

Average Consumption: 58,200

Median Consumption: 31,500

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	0	-	-	0.00%	-	0.00%
1	1,000	0	-	0.00%	-	0.00%
1,001	2,000	1	1	4.00%	1,500	1.32%
2,001	3,000	1	2	8.00%	4,000	3.52%
3,001	4,000	9	11	44.00%	35,500	31.28%
4,001	5,000	6	17	68.00%	62,500	55.07%
5,001	6,000	5	22	88.00%	90,000	79.30%
6,001	7,000	2	24	96.00%	103,000	90.75%
7,001	8,000	0	24	96.00%	103,000	90.75%
8,001	9,000	0	24	96.00%	103,000	90.75%
9,001	10,000	0	24	96.00%	103,000	90.75%
10,001	11,000	1	25	100.00%	113,500	100.00%
11,001	12,000	0	25	100.00%	113,500	100.00%
12,001	13,000	0	25	100.00%	113,500	100.00%
13,001	14,000	0	25	100.00%	113,500	100.00%
14,001	15,000	0	25	100.00%	113,500	100.00%
15,001	16,000	0	25	100.00%	113,500	100.00%
16,001	17,000	0	25	100.00%	113,500	100.00%
17,001	18,000	0	25	100.00%	113,500	100.00%
18,001	19,000	0	25	100.00%	113,500	100.00%
19,001	20,000	0	25	100.00%	113,500	100.00%
20,001	21,000	0	25	100.00%	113,500	100.00%
21,001	22,000	0	25	100.00%	113,500	100.00%
22,001	23,000	0	25	100.00%	113,500	100.00%
23,001	24,000	0	25	100.00%	113,500	100.00%
24,001	25,000	0	25	100.00%	113,500	100.00%
25,001	26,000	0	25	100.00%	113,500	100.00%
26,001	27,000	0	25	100.00%	113,500	100.00%
27,001	28,000	0	25	100.00%	113,500	100.00%
28,001	29,000	0	25	100.00%	113,500	100.00%
29,001	30,000	0	25	100.00%	113,500	100.00%
30,001	31,000	0	25	100.00%	113,500	100.00%
31,001	32,000	0	25	100.00%	113,500	100.00%
32,001	33,000	0	25	100.00%	113,500	100.00%
33,001	34,000	0	25	100.00%	113,500	100.00%
34,001	35,000	0	25	100.00%	113,500	100.00%
35,001	36,000	0	25	100.00%	113,500	100.00%
36,001	37,000	0	25	100.00%	113,500	100.00%
37,001	38,000	0	25	100.00%	113,500	100.00%
38,001	39,000	0	25	100.00%	113,500	100.00%
39,001	40,000	0	25	100.00%	113,500	100.00%
40,001	41,000	0	25	100.00%	113,500	100.00%
41,001	42,000	0	25	100.00%	113,500	100.00%
42,001	43,000	0	25	100.00%	113,500	100.00%
43,001	44,000	0	25	100.00%	113,500	100.00%
44,001	45,000	0	25	100.00%	113,500	100.00%
45,001	46,000	0	25	100.00%	113,500	100.00%
46,001	47,000	0	25	100.00%	113,500	100.00%
47,001	48,000	0	25	100.00%	113,500	100.00%
48,001	49,000	0	25	100.00%	113,500	100.00%
49,001	50,000	0	25	100.00%	113,500	100.00%
50,001	51,000	0	25	100.00%	113,500	100.00%
51,001	52,000	0	25	100.00%	113,500	100.00%
52,001	53,000	0	25	100.00%	113,500	100.00%
53,001	54,000	0	25	100.00%	113,500	100.00%
54,001	55,000	0	25	100.00%	113,500	100.00%
55,001	56,000	0	25	100.00%	113,500	100.00%
56,001	57,000	0	25	100.00%	113,500	100.00%
57,001	58,000	0	25	100.00%	113,500	100.00%
58,001	59,000	0	25	100.00%	113,500	100.00%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	0	■	25	100.00%	113,500	100.00%
60,001	61,000	0	■	25	100.00%	113,500	100.00%
61,001	62,000	0	■	25	100.00%	113,500	100.00%
62,001	63,000	0	■	25	100.00%	113,500	100.00%
63,001	64,000	0	■	25	100.00%	113,500	100.00%
64,001	65,000	0	■	25	100.00%	113,500	100.00%
65,001	66,000	0	■	25	100.00%	113,500	100.00%
66,001	67,000	0	■	25	100.00%	113,500	100.00%
67,001	68,000	0	■	25	100.00%	113,500	100.00%
68,001	69,000	0	■	25	100.00%	113,500	100.00%
69,001	70,000	0	■	25	100.00%	113,500	100.00%
70,001	71,000	0	■	25	100.00%	113,500	100.00%
71,001	72,000	0	■	25	100.00%	113,500	100.00%
72,001	73,000	0	■	25	100.00%	113,500	100.00%
73,001	74,000	0	■	25	100.00%	113,500	100.00%
74,001	75,000	0	■	25	100.00%	113,500	100.00%
75,001	76,000	0	■	25	100.00%	113,500	100.00%
76,001	77,000	0	■	25	100.00%	113,500	100.00%
77,001	78,000	0	■	25	100.00%	113,500	100.00%
78,001	79,000	0	■	25	100.00%	113,500	100.00%
79,001	80,000	0	■	25	100.00%	113,500	100.00%
80,001	81,000	0	■	25	100.00%	113,500	100.00%
81,001	82,000	0	■	25	100.00%	113,500	100.00%
82,001	83,000	0	■	25	100.00%	113,500	100.00%
83,001	84,000	0	■	25	100.00%	113,500	100.00%
84,001	85,000	0	■	25	100.00%	113,500	100.00%
85,001	86,000	0	■	25	100.00%	113,500	100.00%
86,001	87,000	0	■	25	100.00%	113,500	100.00%
87,001	88,000	0	■	25	100.00%	113,500	100.00%
88,001	89,000	0	■	25	100.00%	113,500	100.00%
89,001	90,000	0	■	25	100.00%	113,500	100.00%
90,001	91,000	0	■	25	100.00%	113,500	100.00%
91,001	92,000	0	■	25	100.00%	113,500	100.00%
92,001	93,000	0	■	25	100.00%	113,500	100.00%
93,001	94,000	0	■	25	100.00%	113,500	100.00%
94,001	95,000	0	■	25	100.00%	113,500	100.00%
95,001	96,000	0	■	25	100.00%	113,500	100.00%
96,001	97,000	0	■	25	100.00%	113,500	100.00%
97,001	98,000	0	■	25	100.00%	113,500	100.00%
98,001	99,000	0	■	25	100.00%	113,500	100.00%
99,001	100,000	0	■	25	100.00%	113,500	100.00%
Totals		25	113,500	25		113,500	

Average No. of Customers: 3

Average Consumption: 4,540

Median Consumption: 4,000

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	0	-	-	0.00%	-	0.00%
1 1,000	0	-	-	0.00%	-	0.00%
1,001 2,000	0	-	-	0.00%	-	0.00%
2,001 3,000	8	20,000	8	61.54%	20,000	53.33%
3,001 4,000	5	17,500	13	100.00%	37,500	100.00%
4,001 5,000	0	-	13	100.00%	37,500	100.00%
5,001 6,000	0	-	13	100.00%	37,500	100.00%
6,001 7,000	0	-	13	100.00%	37,500	100.00%
7,001 8,000	0	-	13	100.00%	37,500	100.00%
8,001 9,000	0	-	13	100.00%	37,500	100.00%
9,001 10,000	0	-	13	100.00%	37,500	100.00%
10,001 11,000	0	-	13	100.00%	37,500	100.00%
11,001 12,000	0	-	13	100.00%	37,500	100.00%
12,001 13,000	0	-	13	100.00%	37,500	100.00%
13,001 14,000	0	-	13	100.00%	37,500	100.00%
14,001 15,000	0	-	13	100.00%	37,500	100.00%
15,001 16,000	0	-	13	100.00%	37,500	100.00%
16,001 17,000	0	-	13	100.00%	37,500	100.00%
17,001 18,000	0	-	13	100.00%	37,500	100.00%
18,001 19,000	0	-	13	100.00%	37,500	100.00%
19,001 20,000	0	-	13	100.00%	37,500	100.00%
20,001 21,000	0	-	13	100.00%	37,500	100.00%
21,001 22,000	0	-	13	100.00%	37,500	100.00%
22,001 23,000	0	-	13	100.00%	37,500	100.00%
23,001 24,000	0	-	13	100.00%	37,500	100.00%
24,001 25,000	0	-	13	100.00%	37,500	100.00%
25,001 26,000	0	-	13	100.00%	37,500	100.00%
26,001 27,000	0	-	13	100.00%	37,500	100.00%
27,001 28,000	0	-	13	100.00%	37,500	100.00%
28,001 29,000	0	-	13	100.00%	37,500	100.00%
29,001 30,000	0	-	13	100.00%	37,500	100.00%
30,001 31,000	0	-	13	100.00%	37,500	100.00%
31,001 32,000	0	-	13	100.00%	37,500	100.00%
32,001 33,000	0	-	13	100.00%	37,500	100.00%
33,001 34,000	0	-	13	100.00%	37,500	100.00%
34,001 35,000	0	-	13	100.00%	37,500	100.00%
35,001 36,000	0	-	13	100.00%	37,500	100.00%
36,001 37,000	0	-	13	100.00%	37,500	100.00%
37,001 38,000	0	-	13	100.00%	37,500	100.00%
38,001 39,000	0	-	13	100.00%	37,500	100.00%
39,001 40,000	0	-	13	100.00%	37,500	100.00%
40,001 41,000	0	-	13	100.00%	37,500	100.00%
41,001 42,000	0	-	13	100.00%	37,500	100.00%
42,001 43,000	0	-	13	100.00%	37,500	100.00%
43,001 44,000	0	-	13	100.00%	37,500	100.00%
44,001 45,000	0	-	13	100.00%	37,500	100.00%
45,001 46,000	0	-	13	100.00%	37,500	100.00%
46,001 47,000	0	-	13	100.00%	37,500	100.00%
47,001 48,000	0	-	13	100.00%	37,500	100.00%
48,001 49,000	0	-	13	100.00%	37,500	100.00%
49,001 50,000	0	-	13	100.00%	37,500	100.00%
50,001 51,000	0	-	13	100.00%	37,500	100.00%
51,001 52,000	0	-	13	100.00%	37,500	100.00%
52,001 53,000	0	-	13	100.00%	37,500	100.00%
53,001 54,000	0	-	13	100.00%	37,500	100.00%
54,001 55,000	0	-	13	100.00%	37,500	100.00%
55,001 56,000	0	-	13	100.00%	37,500	100.00%
56,001 57,000	0	-	13	100.00%	37,500	100.00%
57,001 58,000	0	-	13	100.00%	37,500	100.00%
58,001 59,000	0	-	13	100.00%	37,500	100.00%



## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	0	0	13	100.00%	37,500	100.00%
60,001	61,000	0	0	13	100.00%	37,500	100.00%
61,001	62,000	0	0	13	100.00%	37,500	100.00%
62,001	63,000	0	0	13	100.00%	37,500	100.00%
63,001	64,000	0	0	13	100.00%	37,500	100.00%
64,001	65,000	0	0	13	100.00%	37,500	100.00%
65,001	66,000	0	0	13	100.00%	37,500	100.00%
66,001	67,000	0	0	13	100.00%	37,500	100.00%
67,001	68,000	0	0	13	100.00%	37,500	100.00%
68,001	69,000	0	0	13	100.00%	37,500	100.00%
69,001	70,000	0	0	13	100.00%	37,500	100.00%
70,001	71,000	0	0	13	100.00%	37,500	100.00%
71,001	72,000	0	0	13	100.00%	37,500	100.00%
72,001	73,000	0	0	13	100.00%	37,500	100.00%
73,001	74,000	0	0	13	100.00%	37,500	100.00%
74,001	75,000	0	0	13	100.00%	37,500	100.00%
75,001	76,000	0	0	13	100.00%	37,500	100.00%
76,001	77,000	0	0	13	100.00%	37,500	100.00%
77,001	78,000	0	0	13	100.00%	37,500	100.00%
78,001	79,000	0	0	13	100.00%	37,500	100.00%
79,001	80,000	0	0	13	100.00%	37,500	100.00%
80,001	81,000	0	0	13	100.00%	37,500	100.00%
81,001	82,000	0	0	13	100.00%	37,500	100.00%
82,001	83,000	0	0	13	100.00%	37,500	100.00%
83,001	84,000	0	0	13	100.00%	37,500	100.00%
84,001	85,000	0	0	13	100.00%	37,500	100.00%
85,001	86,000	0	0	13	100.00%	37,500	100.00%
86,001	87,000	0	0	13	100.00%	37,500	100.00%
87,001	88,000	0	0	13	100.00%	37,500	100.00%
88,001	89,000	0	0	13	100.00%	37,500	100.00%
89,001	90,000	0	0	13	100.00%	37,500	100.00%
90,001	91,000	0	0	13	100.00%	37,500	100.00%
91,001	92,000	0	0	13	100.00%	37,500	100.00%
92,001	93,000	0	0	13	100.00%	37,500	100.00%
93,001	94,000	0	0	13	100.00%	37,500	100.00%
94,001	95,000	0	0	13	100.00%	37,500	100.00%
95,001	96,000	0	0	13	100.00%	37,500	100.00%
96,001	97,000	0	0	13	100.00%	37,500	100.00%
97,001	98,000	0	0	13	100.00%	37,500	100.00%
98,001	99,000	0	0	13	100.00%	37,500	100.00%
99,001	100,000	0	0	13	100.00%	37,500	100.00%
Totals		13	37,500	13		37,500	

Average No. of Customers: 2

Average Consumption: 2,885

Median Consumption: 3,000

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	0	-	-	0.00%	-	0.00%
1	1,000	0	-	0.00%	-	0.00%
1,001	2,000	0	-	0.00%	-	0.00%
2,001	3,000	0	-	0.00%	-	0.00%
3,001	4,000	0	-	0.00%	-	0.00%
4,001	5,000	0	-	0.00%	-	0.00%
5,001	6,000	1	5,500	8.33%	5,500	1.91%
6,001	7,000	0	-	8.33%	5,500	1.91%
7,001	8,000	0	-	8.33%	5,500	1.91%
8,001	9,000	1	8,500	16.67%	14,000	4.86%
9,001	10,000	0	-	16.67%	14,000	4.86%
10,001	11,000	0	-	16.67%	14,000	4.86%
11,001	12,000	1	11,500	25.00%	25,500	8.85%
12,001	13,000	0	-	25.00%	25,500	8.85%
13,001	14,000	1	13,500	33.33%	39,000	13.54%
14,001	15,000	0	-	33.33%	39,000	13.54%
15,001	16,000	0	-	33.33%	39,000	13.54%
16,001	17,000	0	-	33.33%	39,000	13.54%
17,001	18,000	1	17,500	41.67%	56,500	19.62%
18,001	19,000	1	18,500	50.00%	75,000	26.04%
19,001	20,000	0	-	50.00%	75,000	26.04%
20,001	21,000	0	-	50.00%	75,000	26.04%
21,001	22,000	1	21,500	58.33%	96,500	33.51%
22,001	23,000	0	-	58.33%	96,500	33.51%
23,001	24,000	0	-	58.33%	96,500	33.51%
24,001	25,000	1	24,500	66.67%	121,000	42.01%
25,001	26,000	0	-	66.67%	121,000	42.01%
26,001	27,000	0	-	66.67%	121,000	42.01%
27,001	28,000	0	-	66.67%	121,000	42.01%
28,001	29,000	0	-	66.67%	121,000	42.01%
29,001	30,000	1	29,500	75.00%	150,500	52.26%
30,001	31,000	0	-	75.00%	150,500	52.26%
31,001	32,000	0	-	75.00%	150,500	52.26%
32,001	33,000	0	-	75.00%	150,500	52.26%
33,001	34,000	0	-	75.00%	150,500	52.26%
34,001	35,000	0	-	75.00%	150,500	52.26%
35,001	36,000	0	-	75.00%	150,500	52.26%
36,001	37,000	0	-	75.00%	150,500	52.26%
37,001	38,000	0	-	75.00%	150,500	52.26%
38,001	39,000	0	-	75.00%	150,500	52.26%
39,001	40,000	0	-	75.00%	150,500	52.26%
40,001	41,000	0	-	75.00%	150,500	52.26%
41,001	42,000	0	-	75.00%	150,500	52.26%
42,001	43,000	0	-	75.00%	150,500	52.26%
43,001	44,000	1	43,500	83.33%	194,000	67.36%
44,001	45,000	1	44,500	91.67%	238,500	82.81%
45,001	46,000	0	-	91.67%	238,500	82.81%
46,001	47,000	0	-	91.67%	238,500	82.81%
47,001	48,000	0	-	91.67%	238,500	82.81%
48,001	49,000	0	-	91.67%	238,500	82.81%
49,001	50,000	1	49,500	100.00%	288,000	100.00%
50,001	51,000	0	-	100.00%	288,000	100.00%
51,001	52,000	0	-	100.00%	288,000	100.00%
52,001	53,000	0	-	100.00%	288,000	100.00%
53,001	54,000	0	-	100.00%	288,000	100.00%
54,001	55,000	0	-	100.00%	288,000	100.00%
55,001	56,000	0	-	100.00%	288,000	100.00%
56,001	57,000	0	-	100.00%	288,000	100.00%
57,001	58,000	0	-	100.00%	288,000	100.00%
58,001	59,000	0	-	100.00%	288,000	100.00%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
59,001	60,000	0	12	100.00%	288,000	100.00%
60,001	61,000	0	12	100.00%	288,000	100.00%
61,001	62,000	0	12	100.00%	288,000	100.00%
62,001	63,000	0	12	100.00%	288,000	100.00%
63,001	64,000	0	12	100.00%	288,000	100.00%
64,001	65,000	0	12	100.00%	288,000	100.00%
65,001	66,000	0	12	100.00%	288,000	100.00%
66,001	67,000	0	12	100.00%	288,000	100.00%
67,001	68,000	0	12	100.00%	288,000	100.00%
68,001	69,000	0	12	100.00%	288,000	100.00%
69,001	70,000	0	12	100.00%	288,000	100.00%
70,001	71,000	0	12	100.00%	288,000	100.00%
71,001	72,000	0	12	100.00%	288,000	100.00%
72,001	73,000	0	12	100.00%	288,000	100.00%
73,001	74,000	0	12	100.00%	288,000	100.00%
74,001	75,000	0	12	100.00%	288,000	100.00%
75,001	76,000	0	12	100.00%	288,000	100.00%
76,001	77,000	0	12	100.00%	288,000	100.00%
77,001	78,000	0	12	100.00%	288,000	100.00%
78,001	79,000	0	12	100.00%	288,000	100.00%
79,001	80,000	0	12	100.00%	288,000	100.00%
80,001	81,000	0	12	100.00%	288,000	100.00%
81,001	82,000	0	12	100.00%	288,000	100.00%
82,001	83,000	0	12	100.00%	288,000	100.00%
83,001	84,000	0	12	100.00%	288,000	100.00%
84,001	85,000	0	12	100.00%	288,000	100.00%
85,001	86,000	0	12	100.00%	288,000	100.00%
86,001	87,000	0	12	100.00%	288,000	100.00%
87,001	88,000	0	12	100.00%	288,000	100.00%
88,001	89,000	0	12	100.00%	288,000	100.00%
89,001	90,000	0	12	100.00%	288,000	100.00%
90,001	91,000	0	12	100.00%	288,000	100.00%
91,001	92,000	0	12	100.00%	288,000	100.00%
92,001	93,000	0	12	100.00%	288,000	100.00%
93,001	94,000	0	12	100.00%	288,000	100.00%
94,001	95,000	0	12	100.00%	288,000	100.00%
95,001	96,000	0	12	100.00%	288,000	100.00%
96,001	97,000	0	12	100.00%	288,000	100.00%
97,001	98,000	0	12	100.00%	288,000	100.00%
98,001	99,000	0	12	100.00%	288,000	100.00%
99,001	100,000	0	12	100.00%	288,000	100.00%
Totals		12	288,000	12	288,000	

Average No. of Customers: 1

Average Consumption: 24,000

Median Consumption: 18,500

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	13	-	13	52.00%	-	0.00%
1	1,000	-	13	52.00%	-	0.00%
1,001	2,000	-	13	52.00%	-	0.00%
2,001	3,000	-	13	52.00%	-	0.00%
3,001	4,000	-	13	52.00%	-	0.00%
4,001	5,000	-	13	52.00%	-	0.00%
5,001	6,000	-	13	52.00%	-	0.00%
6,001	7,000	-	13	52.00%	-	0.00%
7,001	8,000	-	13	52.00%	-	0.00%
8,001	9,000	-	13	52.00%	-	0.00%
9,001	10,000	-	13	52.00%	-	0.00%
10,001	11,000	-	13	52.00%	-	0.00%
11,001	12,000	-	13	52.00%	-	0.00%
12,001	13,000	-	13	52.00%	-	0.00%
13,001	14,000	13,500	14	56.00%	13,500	2.28%
14,001	15,000	14,500	15	60.00%	28,000	4.73%
15,001	16,000	-	15	60.00%	28,000	4.73%
16,001	17,000	16,500	16	64.00%	44,500	7.52%
17,001	18,000	-	16	64.00%	44,500	7.52%
18,001	19,000	-	16	64.00%	44,500	7.52%
19,001	20,000	-	16	64.00%	44,500	7.52%
20,001	21,000	-	16	64.00%	44,500	7.52%
21,001	22,000	-	16	64.00%	44,500	7.52%
22,001	23,000	-	16	64.00%	44,500	7.52%
23,001	24,000	-	16	64.00%	44,500	7.52%
24,001	25,000	24,500	17	68.00%	69,000	11.66%
25,001	26,000	-	17	68.00%	69,000	11.66%
26,001	27,000	-	17	68.00%	69,000	11.66%
27,001	28,000	27,500	18	72.00%	96,500	16.30%
28,001	29,000	-	18	72.00%	96,500	16.30%
29,001	30,000	-	18	72.00%	96,500	16.30%
30,001	31,000	-	18	72.00%	96,500	16.30%
31,001	32,000	-	18	72.00%	96,500	16.30%
32,001	33,000	-	18	72.00%	96,500	16.30%
33,001	34,000	-	18	72.00%	96,500	16.30%
34,001	35,000	-	18	72.00%	96,500	16.30%
35,001	36,000	-	18	72.00%	96,500	16.30%
36,001	37,000	-	18	72.00%	96,500	16.30%
37,001	38,000	-	18	72.00%	96,500	16.30%
38,001	39,000	-	18	72.00%	96,500	16.30%
39,001	40,000	-	18	72.00%	96,500	16.30%
40,001	41,000	-	18	72.00%	96,500	16.30%
41,001	42,000	-	18	72.00%	96,500	16.30%
42,001	43,000	-	18	72.00%	96,500	16.30%
43,001	44,000	-	18	72.00%	96,500	16.30%
44,001	45,000	-	18	72.00%	96,500	16.30%
45,001	46,000	-	18	72.00%	96,500	16.30%
46,001	47,000	-	18	72.00%	96,500	16.30%
47,001	48,000	47,500	19	76.00%	144,000	24.32%
48,001	49,000	48,500	20	80.00%	192,500	32.52%
49,001	50,000	-	20	80.00%	192,500	32.52%
50,001	51,000	-	20	80.00%	192,500	32.52%
51,001	52,000	-	20	80.00%	192,500	32.52%
52,001	53,000	-	20	80.00%	192,500	32.52%
53,001	54,000	-	20	80.00%	192,500	32.52%
54,001	55,000	-	20	80.00%	192,500	32.52%
55,001	56,000	-	20	80.00%	192,500	32.52%
56,001	57,000	-	20	80.00%	192,500	32.52%
57,001	58,000	-	20	80.00%	192,500	32.52%
58,001	59,000	-	20	80.00%	192,500	32.52%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	-	-	20	80.00%	192,500	32.52%
60,001	61,000	-	-	20	80.00%	192,500	32.52%
61,001	62,000	-	-	20	80.00%	192,500	32.52%
62,001	63,000	-	-	20	80.00%	192,500	32.52%
63,001	64,000	-	-	20	80.00%	192,500	32.52%
64,001	65,000	-	-	20	80.00%	192,500	32.52%
65,001	66,000	-	-	20	80.00%	192,500	32.52%
66,001	67,000	1	66,500	21	84.00%	259,000	43.75%
67,001	68,000	-	-	21	84.00%	259,000	43.75%
68,001	69,000	1	68,500	22	88.00%	327,500	55.32%
69,001	70,000	-	-	22	88.00%	327,500	55.32%
70,001	71,000	-	-	22	88.00%	327,500	55.32%
71,001	72,000	-	-	22	88.00%	327,500	55.32%
72,001	73,000	-	-	22	88.00%	327,500	55.32%
73,001	74,000	-	-	22	88.00%	327,500	55.32%
74,001	75,000	-	-	22	88.00%	327,500	55.32%
75,001	76,000	-	-	22	88.00%	327,500	55.32%
76,001	77,000	-	-	22	88.00%	327,500	55.32%
77,001	78,000	-	-	22	88.00%	327,500	55.32%
78,001	79,000	-	-	22	88.00%	327,500	55.32%
79,001	80,000	1	79,500	23	92.00%	407,000	68.75%
80,001	81,000	-	-	23	92.00%	407,000	68.75%
81,001	82,000	-	-	23	92.00%	407,000	68.75%
82,001	83,000	-	-	23	92.00%	407,000	68.75%
83,001	84,000	-	-	23	92.00%	407,000	68.75%
84,001	85,000	-	-	23	92.00%	407,000	68.75%
85,001	86,000	-	-	23	92.00%	407,000	68.75%
86,001	87,000	-	-	23	92.00%	407,000	68.75%
87,001	88,000	1	87,500	24	96.00%	494,500	83.53%
88,001	89,000	-	-	24	96.00%	494,500	83.53%
89,001	90,000	-	-	24	96.00%	494,500	83.53%
90,001	91,000	-	-	24	96.00%	494,500	83.53%
91,001	92,000	-	-	24	96.00%	494,500	83.53%
92,001	93,000	-	-	24	96.00%	494,500	83.53%
93,001	94,000	-	-	24	96.00%	494,500	83.53%
94,001	95,000	-	-	24	96.00%	494,500	83.53%
95,001	96,000	-	-	24	96.00%	494,500	83.53%
96,001	97,000	-	-	24	96.00%	494,500	83.53%
97,001	98,000	1	97,500	25	100.00%	592,000	100.00%
98,001	99,000	-	-	25	100.00%	592,000	100.00%
99,001	100,000	-	-	25	100.00%	592,000	100.00%
Totals		25	592,000	25		592,000	

Average No. of Customers: 3

Average Consumption: 23,680

Median Consumption: 1,000

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	5	-	5	71.43%	-	0.00%
1	0	-	5	71.43%	-	0.00%
1,001	0	-	5	71.43%	-	0.00%
2,001	1	2,500	6	85.71%	2,500	41.67%
3,001	1	3,500	7	100.00%	6,000	100.00%
4,001	0	-	7	100.00%	6,000	100.00%
5,001	0	-	7	100.00%	6,000	100.00%
6,001	0	-	7	100.00%	6,000	100.00%
7,001	0	-	7	100.00%	6,000	100.00%
8,001	0	-	7	100.00%	6,000	100.00%
9,001	0	-	7	100.00%	6,000	100.00%
10,001	0	-	7	100.00%	6,000	100.00%
11,001	0	-	7	100.00%	6,000	100.00%
12,001	0	-	7	100.00%	6,000	100.00%
13,001	0	-	7	100.00%	6,000	100.00%
14,001	0	-	7	100.00%	6,000	100.00%
15,001	0	-	7	100.00%	6,000	100.00%
16,001	0	-	7	100.00%	6,000	100.00%
17,001	0	-	7	100.00%	6,000	100.00%
18,001	0	-	7	100.00%	6,000	100.00%
19,001	0	-	7	100.00%	6,000	100.00%
20,001	0	-	7	100.00%	6,000	100.00%
21,001	0	-	7	100.00%	6,000	100.00%
22,001	0	-	7	100.00%	6,000	100.00%
23,001	0	-	7	100.00%	6,000	100.00%
24,001	0	-	7	100.00%	6,000	100.00%
25,001	0	-	7	100.00%	6,000	100.00%
26,001	0	-	7	100.00%	6,000	100.00%
27,001	0	-	7	100.00%	6,000	100.00%
28,001	0	-	7	100.00%	6,000	100.00%
29,001	0	-	7	100.00%	6,000	100.00%
30,001	0	-	7	100.00%	6,000	100.00%
31,001	0	-	7	100.00%	6,000	100.00%
32,001	0	-	7	100.00%	6,000	100.00%
33,001	0	-	7	100.00%	6,000	100.00%
34,001	0	-	7	100.00%	6,000	100.00%
35,001	0	-	7	100.00%	6,000	100.00%
36,001	0	-	7	100.00%	6,000	100.00%
37,001	0	-	7	100.00%	6,000	100.00%
38,001	0	-	7	100.00%	6,000	100.00%
39,001	0	-	7	100.00%	6,000	100.00%
40,001	0	-	7	100.00%	6,000	100.00%
41,001	0	-	7	100.00%	6,000	100.00%
42,001	0	-	7	100.00%	6,000	100.00%
43,001	0	-	7	100.00%	6,000	100.00%
44,001	0	-	7	100.00%	6,000	100.00%
45,001	0	-	7	100.00%	6,000	100.00%
46,001	0	-	7	100.00%	6,000	100.00%
47,001	0	-	7	100.00%	6,000	100.00%
48,001	0	-	7	100.00%	6,000	100.00%
49,001	0	-	7	100.00%	6,000	100.00%
50,001	0	-	7	100.00%	6,000	100.00%
51,001	0	-	7	100.00%	6,000	100.00%
52,001	0	-	7	100.00%	6,000	100.00%
53,001	0	-	7	100.00%	6,000	100.00%
54,001	0	-	7	100.00%	6,000	100.00%
55,001	0	-	7	100.00%	6,000	100.00%
56,001	0	-	7	100.00%	6,000	100.00%
57,001	0	-	7	100.00%	6,000	100.00%
58,001	0	-	7	100.00%	6,000	100.00%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	0	-	7	100.00%	6,000	100.00%
60,001	61,000	0	-	7	100.00%	6,000	100.00%
61,001	62,000	0	-	7	100.00%	6,000	100.00%
62,001	63,000	0	-	7	100.00%	6,000	100.00%
63,001	64,000	0	-	7	100.00%	6,000	100.00%
64,001	65,000	0	-	7	100.00%	6,000	100.00%
65,001	66,000	0	-	7	100.00%	6,000	100.00%
66,001	67,000	0	-	7	100.00%	6,000	100.00%
67,001	68,000	0	-	7	100.00%	6,000	100.00%
68,001	69,000	0	-	7	100.00%	6,000	100.00%
69,001	70,000	0	-	7	100.00%	6,000	100.00%
70,001	71,000	0	-	7	100.00%	6,000	100.00%
71,001	72,000	0	-	7	100.00%	6,000	100.00%
72,001	73,000	0	-	7	100.00%	6,000	100.00%
73,001	74,000	0	-	7	100.00%	6,000	100.00%
74,001	75,000	0	-	7	100.00%	6,000	100.00%
75,001	76,000	0	-	7	100.00%	6,000	100.00%
76,001	77,000	0	-	7	100.00%	6,000	100.00%
77,001	78,000	0	-	7	100.00%	6,000	100.00%
78,001	79,000	0	-	7	100.00%	6,000	100.00%
79,001	80,000	0	-	7	100.00%	6,000	100.00%
80,001	81,000	0	-	7	100.00%	6,000	100.00%
81,001	82,000	0	-	7	100.00%	6,000	100.00%
82,001	83,000	0	-	7	100.00%	6,000	100.00%
83,001	84,000	0	-	7	100.00%	6,000	100.00%
84,001	85,000	0	-	7	100.00%	6,000	100.00%
85,001	86,000	0	-	7	100.00%	6,000	100.00%
86,001	87,000	0	-	7	100.00%	6,000	100.00%
87,001	88,000	0	-	7	100.00%	6,000	100.00%
88,001	89,000	0	-	7	100.00%	6,000	100.00%
89,001	90,000	0	-	7	100.00%	6,000	100.00%
90,001	91,000	0	-	7	100.00%	6,000	100.00%
91,001	92,000	0	-	7	100.00%	6,000	100.00%
92,001	93,000	0	-	7	100.00%	6,000	100.00%
93,001	94,000	0	-	7	100.00%	6,000	100.00%
94,001	95,000	0	-	7	100.00%	6,000	100.00%
95,001	96,000	0	-	7	100.00%	6,000	100.00%
96,001	97,000	0	-	7	100.00%	6,000	100.00%
97,001	98,000	0	-	7	100.00%	6,000	100.00%
98,001	99,000	0	-	7	100.00%	6,000	100.00%
99,001	100,000	0	-	7	100.00%	6,000	100.00%
Totals		7	6,000	7		6,000	

Average No. of Customers: 1

Average Consumption: 857

Median Consumption: 1,000

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	24	-	24	28.57%	-	0.00%
1 1,000	1	500	25	29.76%	500	0.03%
1,001 2,000	7	10,500	32	38.10%	11,000	0.64%
2,001 3,000	7	17,500	39	46.43%	28,500	1.65%
3,001 4,000	2	7,000	41	48.81%	35,500	2.06%
4,001 5,000	7	31,500	48	57.14%	67,000	3.88%
5,001 6,000	4	22,000	52	61.90%	89,000	5.15%
6,001 7,000	7	45,500	59	70.24%	134,500	7.79%
7,001 8,000	1	7,500	60	71.43%	142,000	8.22%
8,001 9,000	1	8,500	61	72.62%	150,500	8.71%
9,001 10,000	-	-	61	72.62%	150,500	8.71%
10,001 11,000	1	10,500	62	73.81%	161,000	9.32%
11,001 12,000	-	-	62	73.81%	161,000	9.32%
12,001 13,000	1	12,500	63	75.00%	173,500	10.04%
13,001 14,000	-	-	63	75.00%	173,500	10.04%
14,001 15,000	-	-	63	75.00%	173,500	10.04%
15,001 16,000	-	-	63	75.00%	173,500	10.04%
16,001 17,000	-	-	63	75.00%	173,500	10.04%
17,001 18,000	-	-	63	75.00%	173,500	10.04%
18,001 19,000	1	18,500	64	76.19%	192,000	11.12%
19,001 20,000	-	-	64	76.19%	192,000	11.12%
20,001 21,000	-	-	64	76.19%	192,000	11.12%
21,001 22,000	1	21,500	65	77.38%	213,500	12.36%
22,001 23,000	-	-	65	77.38%	213,500	12.36%
23,001 24,000	1	23,500	66	78.57%	237,000	13.72%
24,001 25,000	-	-	66	78.57%	237,000	13.72%
25,001 26,000	-	-	66	78.57%	237,000	13.72%
26,001 27,000	-	-	66	78.57%	237,000	13.72%
27,001 28,000	-	-	66	78.57%	237,000	13.72%
28,001 29,000	-	-	66	78.57%	237,000	13.72%
29,001 30,000	-	-	66	78.57%	237,000	13.72%
30,001 31,000	-	-	66	78.57%	237,000	13.72%
31,001 32,000	-	-	66	78.57%	237,000	13.72%
32,001 33,000	-	-	66	78.57%	237,000	13.72%
33,001 34,000	-	-	66	78.57%	237,000	13.72%
34,001 35,000	-	-	66	78.57%	237,000	13.72%
35,001 36,000	-	-	66	78.57%	237,000	13.72%
36,001 37,000	-	-	66	78.57%	237,000	13.72%
37,001 38,000	-	-	66	78.57%	237,000	13.72%
38,001 39,000	-	-	66	78.57%	237,000	13.72%
39,001 40,000	1	39,500	67	79.76%	276,500	16.01%
40,001 41,000	-	-	67	79.76%	276,500	16.01%
41,001 42,000	-	-	67	79.76%	276,500	16.01%
42,001 43,000	-	-	67	79.76%	276,500	16.01%
43,001 44,000	-	-	67	79.76%	276,500	16.01%
44,001 45,000	-	-	67	79.76%	276,500	16.01%
45,001 46,000	1	45,500	68	80.95%	322,000	18.64%
46,001 47,000	1	46,500	69	82.14%	368,500	21.33%
47,001 48,000	-	-	69	82.14%	368,500	21.33%
48,001 49,000	-	-	69	82.14%	368,500	21.33%
49,001 50,000	-	-	69	82.14%	368,500	21.33%
50,001 51,000	-	-	69	82.14%	368,500	21.33%
51,001 52,000	-	-	69	82.14%	368,500	21.33%
52,001 53,000	-	-	69	82.14%	368,500	21.33%
53,001 54,000	-	-	69	82.14%	368,500	21.33%
54,001 55,000	1	54,500	70	83.33%	423,000	24.49%
55,001 56,000	-	-	70	83.33%	423,000	24.49%
56,001 57,000	-	-	70	83.33%	423,000	24.49%
57,001 58,000	2	115,000	72	85.71%	538,000	31.15%
58,001 59,000	-	-	72	85.71%	538,000	31.15%



## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	-	-	72	85.71%	538,000	31.15%
60,001	61,000	1	60,500	73	86.90%	598,500	34.65%
61,001	62,000	-	-	73	86.90%	598,500	34.65%
62,001	63,000	1	62,500	74	88.10%	661,000	38.27%
63,001	64,000	1	63,500	75	89.29%	724,500	41.94%
64,001	65,000	-	-	75	89.29%	724,500	41.94%
65,001	66,000	1	65,500	76	90.48%	790,000	45.74%
66,001	67,000	-	-	76	90.48%	790,000	45.74%
67,001	68,000	-	-	76	90.48%	790,000	45.74%
68,001	69,000	-	-	76	90.48%	790,000	45.74%
69,001	70,000	-	-	76	90.48%	790,000	45.74%
70,001	71,000	1	70,500	77	91.67%	860,500	49.82%
71,001	72,000	-	-	77	91.67%	860,500	49.82%
72,001	73,000	-	-	77	91.67%	860,500	49.82%
73,001	74,000	-	-	77	91.67%	860,500	49.82%
74,001	75,000	-	-	77	91.67%	860,500	49.82%
75,001	76,000	-	-	77	91.67%	860,500	49.82%
76,001	77,000	1	76,500	78	92.86%	937,000	54.25%
77,001	78,000	-	-	78	92.86%	937,000	54.25%
78,001	79,000	-	-	78	92.86%	937,000	54.25%
79,001	80,000	-	-	78	92.86%	937,000	54.25%
80,001	81,000	-	-	78	92.86%	937,000	54.25%
81,001	82,000	1	81,500	79	94.05%	1,018,500	58.96%
82,001	83,000	-	-	79	94.05%	1,018,500	58.96%
83,001	84,000	-	-	79	94.05%	1,018,500	58.96%
84,001	85,000	-	-	79	94.05%	1,018,500	58.96%
85,001	86,000	-	-	79	94.05%	1,018,500	58.96%
86,001	87,000	-	-	79	94.05%	1,018,500	58.96%
87,001	88,000	-	-	79	94.05%	1,018,500	58.96%
88,001	89,000	-	-	79	94.05%	1,018,500	58.96%
89,001	90,000	-	-	79	94.05%	1,018,500	58.96%
90,001	91,000	-	-	79	94.05%	1,018,500	58.96%
91,001	92,000	1	91,500	80	95.24%	1,110,000	64.26%
92,001	93,000	-	-	80	95.24%	1,110,000	64.26%
93,001	94,000	-	-	80	95.24%	1,110,000	64.26%
94,001	95,000	-	-	80	95.24%	1,110,000	64.26%
95,001	96,000	-	-	80	95.24%	1,110,000	64.26%
96,001	97,000	-	-	80	95.24%	1,110,000	64.26%
97,001	98,000	-	-	80	95.24%	1,110,000	64.26%
98,001	99,000	-	-	80	95.24%	1,110,000	64.26%
99,001	100,000	-	-	80	95.24%	1,110,000	64.26%
132,326	132,326	1	132,326	81	96.43%	1,242,326	71.92%
153,307	153,307	1	153,307	82	97.62%	1,395,633	80.80%
154,876	154,876	1	154,876	83	98.81%	1,550,509	89.76%
176,817	176,817	1	176,817	84	100.00%	1,727,326	100.00%
Totals		84	1,727,326	84		1,727,326	

Average No. of Customers: 7

Average Consumption: 20,563

Median Consumption: 4,000

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	-	-	-	0.00%	-	0.00%
1,001	2,000	-	-	-	0.00%	-	0.00%
2,001	3,000	-	-	-	0.00%	-	0.00%
3,001	4,000	-	-	-	0.00%	-	0.00%
4,001	5,000	-	-	-	0.00%	-	0.00%
5,001	6,000	-	-	-	0.00%	-	0.00%
6,001	7,000	-	-	-	0.00%	-	0.00%
7,001	8,000	-	-	-	0.00%	-	0.00%
8,001	9,000	-	-	-	0.00%	-	0.00%
9,001	10,000	-	-	-	0.00%	-	0.00%
10,001	11,000	-	-	-	0.00%	-	0.00%
11,001	12,000	-	-	-	0.00%	-	0.00%
12,001	13,000	-	-	-	0.00%	-	0.00%
13,001	14,000	-	-	-	0.00%	-	0.00%
14,001	15,000	-	-	-	0.00%	-	0.00%
15,001	16,000	2	31,000	2	25.00%	31,000	6.66%
16,001	17,000	1	16,500	3	37.50%	47,500	10.20%
17,001	18,000	-	-	3	37.50%	47,500	10.20%
18,001	19,000	-	-	3	37.50%	47,500	10.20%
19,001	20,000	-	-	3	37.50%	47,500	10.20%
20,001	21,000	-	-	3	37.50%	47,500	10.20%
21,001	22,000	-	-	3	37.50%	47,500	10.20%
22,001	23,000	-	-	3	37.50%	47,500	10.20%
23,001	24,000	-	-	3	37.50%	47,500	10.20%
24,001	25,000	-	-	3	37.50%	47,500	10.20%
25,001	26,000	-	-	3	37.50%	47,500	10.20%
26,001	27,000	-	-	3	37.50%	47,500	10.20%
27,001	28,000	1	27,500	4	50.00%	75,000	16.11%
28,001	29,000	-	-	4	50.00%	75,000	16.11%
29,001	30,000	-	-	4	50.00%	75,000	16.11%
30,001	31,000	-	-	4	50.00%	75,000	16.11%
31,001	32,000	-	-	4	50.00%	75,000	16.11%
32,001	33,000	-	-	4	50.00%	75,000	16.11%
33,001	34,000	-	-	4	50.00%	75,000	16.11%
34,001	35,000	-	-	4	50.00%	75,000	16.11%
35,001	36,000	-	-	4	50.00%	75,000	16.11%
36,001	37,000	-	-	4	50.00%	75,000	16.11%
37,001	38,000	1	37,500	5	62.50%	112,500	24.17%
38,001	39,000	-	-	5	62.50%	112,500	24.17%
39,001	40,000	-	-	5	62.50%	112,500	24.17%
40,001	41,000	-	-	5	62.50%	112,500	24.17%
41,001	42,000	-	-	5	62.50%	112,500	24.17%
42,001	43,000	-	-	5	62.50%	112,500	24.17%
43,001	44,000	-	-	5	62.50%	112,500	24.17%
44,001	45,000	-	-	5	62.50%	112,500	24.17%
45,001	46,000	-	-	5	62.50%	112,500	24.17%
46,001	47,000	-	-	5	62.50%	112,500	24.17%
47,001	48,000	-	-	5	62.50%	112,500	24.17%
48,001	49,000	-	-	5	62.50%	112,500	24.17%
49,001	50,000	-	-	5	62.50%	112,500	24.17%
50,001	51,000	-	-	5	62.50%	112,500	24.17%
51,001	52,000	-	-	5	62.50%	112,500	24.17%
52,001	53,000	-	-	5	62.50%	112,500	24.17%
53,001	54,000	-	-	5	62.50%	112,500	24.17%
54,001	55,000	-	-	5	62.50%	112,500	24.17%
55,001	56,000	-	-	5	62.50%	112,500	24.17%
56,001	57,000	-	-	5	62.50%	112,500	24.17%
57,001	58,000	-	-	5	62.50%	112,500	24.17%
58,001	59,000	-	-	5	62.50%	112,500	24.17%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	-	-	5	62.50%	112,500	24.17%
60,001	61,000	-	-	5	62.50%	112,500	24.17%
61,001	62,000	-	-	5	62.50%	112,500	24.17%
62,001	63,000	-	-	5	62.50%	112,500	24.17%
63,001	64,000	-	-	5	62.50%	112,500	24.17%
64,001	65,000	-	-	5	62.50%	112,500	24.17%
65,001	66,000	-	-	5	62.50%	112,500	24.17%
66,001	67,000	-	-	5	62.50%	112,500	24.17%
67,001	68,000	-	-	5	62.50%	112,500	24.17%
68,001	69,000	-	-	5	62.50%	112,500	24.17%
69,001	70,000	-	-	5	62.50%	112,500	24.17%
70,001	71,000	-	-	5	62.50%	112,500	24.17%
71,001	72,000	-	-	5	62.50%	112,500	24.17%
72,001	73,000	-	-	5	62.50%	112,500	24.17%
73,001	74,000	-	-	5	62.50%	112,500	24.17%
74,001	75,000	-	-	5	62.50%	112,500	24.17%
75,001	76,000	-	-	5	62.50%	112,500	24.17%
76,001	77,000	-	-	5	62.50%	112,500	24.17%
77,001	78,000	-	-	5	62.50%	112,500	24.17%
78,001	79,000	-	-	5	62.50%	112,500	24.17%
79,001	80,000	-	-	5	62.50%	112,500	24.17%
80,001	81,000	-	-	5	62.50%	112,500	24.17%
81,001	82,000	-	-	5	62.50%	112,500	24.17%
82,001	83,000	-	-	5	62.50%	112,500	24.17%
83,001	84,000	-	-	5	62.50%	112,500	24.17%
84,001	85,000	-	-	5	62.50%	112,500	24.17%
85,001	86,000	-	-	5	62.50%	112,500	24.17%
86,001	87,000	-	-	5	62.50%	112,500	24.17%
87,001	88,000	-	-	5	62.50%	112,500	24.17%
88,001	89,000	-	-	5	62.50%	112,500	24.17%
89,001	90,000	-	-	5	62.50%	112,500	24.17%
90,001	91,000	-	-	5	62.50%	112,500	24.17%
91,001	92,000	1	91,500	6	75.00%	204,000	43.83%
92,001	93,000	-	-	6	75.00%	204,000	43.83%
93,001	94,000	-	-	6	75.00%	204,000	43.83%
94,001	95,000	-	-	6	75.00%	204,000	43.83%
95,001	96,000	-	-	6	75.00%	204,000	43.83%
96,001	97,000	-	-	6	75.00%	204,000	43.83%
97,001	98,000	-	-	6	75.00%	204,000	43.83%
98,001	99,000	-	-	6	75.00%	204,000	43.83%
99,001	100,000	-	-	6	75.00%	204,000	43.83%
111,673	111,673	1	111,673	7	87.50%	315,673	67.82%
149,788	149,788	1	149,788	8	100.00%	465,461	100.00%
Totals		8	465,461	8		465,461	

Average No. of Customers: 1

Average Consumption: 58,183

Median Consumption: 27,500

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Hydrant

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1	1,000	-	-	0.00%	-	0.00%
1,001	2,000	-	-	0.00%	-	0.00%
2,001	3,000	-	-	0.00%	-	0.00%
3,001	4,000	-	-	0.00%	-	0.00%
4,001	5,000	-	-	0.00%	-	0.00%
5,001	6,000	-	-	0.00%	-	0.00%
6,001	7,000	-	-	0.00%	-	0.00%
7,001	8,000	-	-	0.00%	-	0.00%
8,001	9,000	-	-	0.00%	-	0.00%
9,001	10,000	-	-	0.00%	-	0.00%
10,001	11,000	-	-	0.00%	-	0.00%
11,001	12,000	-	-	0.00%	-	0.00%
12,001	13,000	-	-	0.00%	-	0.00%
13,001	14,000	-	-	0.00%	-	0.00%
14,001	15,000	-	-	0.00%	-	0.00%
15,001	16,000	-	-	0.00%	-	0.00%
16,001	17,000	-	-	0.00%	-	0.00%
17,001	18,000	-	-	0.00%	-	0.00%
18,001	19,000	-	-	0.00%	-	0.00%
19,001	20,000	-	-	0.00%	-	0.00%
20,001	21,000	-	-	0.00%	-	0.00%
21,001	22,000	-	-	0.00%	-	0.00%
22,001	23,000	-	-	0.00%	-	0.00%
23,001	24,000	-	-	0.00%	-	0.00%
24,001	25,000	-	-	0.00%	-	0.00%
25,001	26,000	-	-	0.00%	-	0.00%
26,001	27,000	-	-	0.00%	-	0.00%
27,001	28,000	-	-	0.00%	-	0.00%
28,001	29,000	-	-	0.00%	-	0.00%
29,001	30,000	-	-	0.00%	-	0.00%
30,001	31,000	-	-	0.00%	-	0.00%
31,001	32,000	-	-	0.00%	-	0.00%
32,001	33,000	-	-	0.00%	-	0.00%
33,001	34,000	-	-	0.00%	-	0.00%
34,001	35,000	-	-	0.00%	-	0.00%
35,001	36,000	-	-	0.00%	-	0.00%
36,001	37,000	-	-	0.00%	-	0.00%
37,001	38,000	-	-	0.00%	-	0.00%
38,001	39,000	-	-	0.00%	-	0.00%
39,001	40,000	-	-	0.00%	-	0.00%
40,001	41,000	-	-	0.00%	-	0.00%
41,001	42,000	-	-	0.00%	-	0.00%
42,001	43,000	-	-	0.00%	-	0.00%
43,001	44,000	-	-	0.00%	-	0.00%
44,001	45,000	-	-	0.00%	-	0.00%
45,001	46,000	-	-	0.00%	-	0.00%
46,001	47,000	-	-	0.00%	-	0.00%
47,001	48,000	-	-	0.00%	-	0.00%
48,001	49,000	-	-	0.00%	-	0.00%
49,001	50,000	-	-	0.00%	-	0.00%
50,001	51,000	-	-	0.00%	-	0.00%
51,001	52,000	-	-	0.00%	-	0.00%
52,001	53,000	-	-	0.00%	-	0.00%
53,001	54,000	-	-	0.00%	-	0.00%
54,001	55,000	-	-	0.00%	-	0.00%
55,001	56,000	-	-	0.00%	-	0.00%
56,001	57,000	-	-	0.00%	-	0.00%
57,001	58,000	-	-	0.00%	-	0.00%
58,001	59,000	-	-	0.00%	-	0.00%

## Red Rock Utilities, LLC - Schedules

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
59,001	60,000	-	-	-	0.00%	-	0.00%
60,001	61,000	-	-	-	0.00%	-	0.00%
61,001	62,000	-	-	-	0.00%	-	0.00%
62,001	63,000	-	-	-	0.00%	-	0.00%
63,001	64,000	-	-	-	0.00%	-	0.00%
64,001	65,000	-	-	-	0.00%	-	0.00%
65,001	66,000	-	-	-	0.00%	-	0.00%
66,001	67,000	-	-	-	0.00%	-	0.00%
67,001	68,000	-	-	-	0.00%	-	0.00%
68,001	69,000	1	68,500	1	11.11%	68,500	4.41%
69,001	70,000	-	-	1	11.11%	68,500	4.41%
70,001	71,000	-	-	1	11.11%	68,500	4.41%
71,001	72,000	-	-	1	11.11%	68,500	4.41%
72,001	73,000	-	-	1	11.11%	68,500	4.41%
73,001	74,000	-	-	1	11.11%	68,500	4.41%
74,001	75,000	-	-	1	11.11%	68,500	4.41%
75,001	76,000	-	-	1	11.11%	68,500	4.41%
76,001	77,000	-	-	1	11.11%	68,500	4.41%
77,001	78,000	-	-	1	11.11%	68,500	4.41%
78,001	79,000	-	-	1	11.11%	68,500	4.41%
79,001	80,000	-	-	1	11.11%	68,500	4.41%
80,001	81,000	-	-	1	11.11%	68,500	4.41%
81,001	82,000	-	-	1	11.11%	68,500	4.41%
82,001	83,000	-	-	1	11.11%	68,500	4.41%
83,001	84,000	-	-	1	11.11%	68,500	4.41%
84,001	85,000	-	-	1	11.11%	68,500	4.41%
85,001	86,000	-	-	1	11.11%	68,500	4.41%
86,001	87,000	-	-	1	11.11%	68,500	4.41%
87,001	88,000	-	-	1	11.11%	68,500	4.41%
88,001	89,000	-	-	1	11.11%	68,500	4.41%
89,001	90,000	-	-	1	11.11%	68,500	4.41%
90,001	91,000	-	-	1	11.11%	68,500	4.41%
91,001	92,000	-	-	1	11.11%	68,500	4.41%
92,001	93,000	-	-	1	11.11%	68,500	4.41%
93,001	94,000	-	-	1	11.11%	68,500	4.41%
94,001	95,000	-	-	1	11.11%	68,500	4.41%
95,001	96,000	-	-	1	11.11%	68,500	4.41%
96,001	97,000	-	-	1	11.11%	68,500	4.41%
97,001	98,000	1	97,500	2	22.22%	166,000	10.68%
98,001	99,000	-	-	2	22.22%	166,000	10.68%
99,001	100,000	-	-	2	22.22%	166,000	10.68%
100,674	100,674	1	100,674	3	33.33%	266,674	17.16%
112,700	112,700	1	112,700	4	44.44%	379,374	24.41%
152,200	152,200	1	152,200	5	55.56%	531,574	34.21%
161,800	161,800	1	161,800	6	66.67%	693,374	44.62%
180,400	180,400	1	180,400	7	77.78%	873,774	56.23%
322,600	322,600	1	322,600	8	88.89%	1,196,374	76.99%
357,500	357,500	1	357,500	9	100.00%	1,553,874	100.00%
Totals		9	1,553,874	9		1,553,874	

Average No. of Customers: 1

Average Consumption: 172,653

Median Consumption: 152,200

**Red Rock Utilities Wastewater**

Schedule A-1

Test Year Ended December 31, 2019

Computation of Increase in Gross Revenue Requirement

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			3,650,105	3,650,105
2					
3	Adjusted Operating Income (Loss)			127,474	127,474
4					
5	Current Rate of Return (Line 3 /Line 1)			3.49%	3.49%
6					
7	Required Operating Income (Line 9 * Line 1)			290,851	290,851
8					
9	Required Rate of Return			7.97%	7.97%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			163,378	163,378
12					
13	Gross Revenue Conversion Factor			1.3713	1.3713
14					
15	Increase in Gross Revenue Requirements			224,039	224,039
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 934,451	\$ 1,119,813	\$ 185,362	19.8%
22	Commercial	22,778	27,360	4,582	20.1%
23	Irrigation	8,135	9,772	1,636	20.1%
24	Non-Potable (Raw Water)	14,790	16,032	1,241	8.4%
25					
26	Total of Water Revenues	\$ 980,154	\$ 1,172,976	\$ 192,822	19.7%
27					
28	Adjustment*	\$ (30,839)	\$ 379	31,217	-101.2%
29					
30	Miscellaneous Revenues	\$ 3,150	\$ 3,150	\$ -	0.0%
31					
32	Total Operating Revenues	\$ 952,465	\$ 1,176,504	\$ 224,039	23.5%
33					
34	Total Adjusted Revenues (Schedule C-1)	\$ 952,465	\$ 1,176,504	\$ 224,039	23.5%
35					
36	*See Schedule H-1				
37					
38					
39	<u>Supporting Schedules:</u>				
40	B-1				
41	C-1				
42	C-3				
43	H-1				

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2017	12/31/2018	Actual 12/31/2019	Adjusted 12/31/2019	Present Rates 12/31/2021	Proposed Rates 12/31/2021
1	Gross Revenues	\$ 614,347	\$ 741,988	\$ 876,140	\$ 952,465	\$ 952,465	\$ 1,176,504
2							
3	Revenue Deductions and						
4	Operating Expenses	887,456	1,609,444	874,093	824,992	824,992	885,653
5							
6	Operating Income	(273,109)	(867,456)	2,047	127,474	127,474	290,851
7							
8	Other Income and Deductions	-	-	(184)	(184)	(184)	(184)
9							
10	Interest Expense	-	-	(3,280)	(3,280)	(3,280)	(3,280)
11							
12	Net Income	(273,109)	(867,456)	(1,417)	124,009	124,009	287,387
13							
14	Common Shares	NA	NA	NA	NA	NA	NA
15							
16	Earned Per Average						
17	Common Share	NA	NA	NA	NA	NA	NA
18							
19	Dividends Per						
20	Common Share	NA	NA	NA	NA	NA	NA
21							
22	Payout Ratio	NA	NA	NA	NA	NA	NA
23							
24	Return on Average						
25	Invested Capital	-9.51%	-36.75%	-0.06%	5.02%	5.02%	11.64%
26							
27	Return on Year End						
28	Capital	-9.96%	-43.84%	-0.05%	4.19%	4.19%	9.72%
29							
30	Return on Average						
31	Common Equity	-9.51%	-36.75%	-0.06%	5.02%	5.02%	11.64%
32							
33	Return on Year End						
34	Common Equity	-9.96%	-43.84%	-0.05%	4.19%	4.19%	9.72%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	NA	NA	NA	NA	NA	NA
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	NA	NA	NA	NA	NA	NA
42							
43							
44	<u>Supporting Schedules:</u>						
45	E-2						
46	C-1						
47	F-1						

**Red Rock Utilities Wastewater**

Schedule A-3

Test Year Ended December 31, 2019

## Summary of Capital Structure

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2017	12/31/2018	12/31/2019	12/31/2021
1	Short-Term Debt	\$ -	\$ -	\$ -	\$ -
2					
3	Long-Term Debt	-	-	-	-
4					
5	Total Debt	-	-	-	-
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	2,742,370	1,978,824	2,957,136	2,957,136
10					
11	Total Capital	2,742,370	1,978,824	2,957,136	2,957,136
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	-	-	-	-
16					
17	Long-Term Debt	-	-	-	-
18					
19	Total Debt	-	-	-	-
20					
21	Preferred Stock	-	-	-	-
22					
23	Common Equity	100%	100%	100%	100%
24					
25	Total Capital	100%	100%	100%	100%
26					
27	Weighted Cost of				
28	Short-Term Debt	NA	NA	NA	NA
29					
30	Weighted Cost of				
31	Long-Term Debt	NA	NA	NA	NA
32					
33	Weighted Cost of				
34	Senior Debt	NA	NA	NA	NA
35					
36					
37	Note: For purposes of the rate case cost of capital calculation, the parent company's (GWRS) debt				
38	is imputed to the utilities. See the D Schedules.				
39					
40					
41	<u>Supporting Schedules:</u>				
42	E-1				
43	D-1				
44					



**Red Rock Utilities Wastewater**

Schedule A-4

Test Year Ended December 31, 2019

Construction Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2017	\$ 9,418	\$ 9,418	\$ 12,403,567
2					
3	Prior Year Ended	12/31/2018	50,466	1,059,435	13,463,002
4					
5	Test Year Ended	12/31/2019	559,300	504,363	13,967,364
6					
7	Projected Year Ended	12/31/2020	374,254	374,254	14,341,618
8					
9					
10					
11					
12					
13	<u>Supporting Schedules:</u>				
14	F-3				
15	E-5				
16					
17					
18					
19					
20					

**Red Rock Utilities Wastewater**

Schedule A-5

Test Year Ended December 31, 2019

Comparative Statement of Changes in Financial Position

Line No.		Prior Years Ended		Test Year 12/31/2019	Projected Year	
		12/31/2017	12/31/2018		Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>					
2	Net income (loss)	\$ (273,109)	\$ (867,456)	\$ (1,417)	\$ 124,009	\$ 287,387
3	<b>Adjustment to reconcile net income (loss)</b>					
4	Deferred compensation	-	-	-	-	-
5	Depreciation	342,857	277,447	236,339	262,205	262,205
6	Amortization	-	-	-	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-	-	-	-
8	Write-off of debt issuance costs	-	-	-	-	-
9	Gain on sale of 303 contracts	-	-	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-	-	-
11	Other gains and losses	-	-	-	-	-
12	(Gain) Loss on disposal of fixed assets	-	-	-	-	-
13	Loss on Sale of Willow Valley	-	-	-	-	-
14	Provision for doubtful accounts receivable	-	-	-	-	-
15	Deferred income tax (benefit) expense	-	677,882	88,981	88,981	88,981
16	Accounts receivables	282	24,370	464	464	464
17	Other Receivables	(12,500)	(99,672)	117,918	117,918	117,918
18	Accrued revenue	-	(61,557)	29,819	29,819	29,819
19	Infrastructure coordination and financing fee receivable	-	-	-	-	-
20	Income taxes receivable	-	-	-	-	-
21	Other current assets	-	228	(601)	(601)	(601)
22	Accounts payable and other current liabilities	4,483	66,584	57,666	57,666	57,666
23	Other noncurrent assets	-	(192,377)	-	-	-
24	Other noncurrent liabilities	284	128,020	-	-	-
25	Deferred revenue and prepaid ICFA fees	-	-	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	62,297	(46,531)	529,169	680,462	843,839
27						
28	<b>Investing Activities</b>					
29	Capital expenditures	(9,418)	(50,466)	(526,323)	(374,254)	(374,254)
30	Purchase Adjustments	-	-	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-	-	-
32	(Deposits) withdrawals of restricted cash	-	-	-	-	-
33	Deposits	-	-	-	-	-
34	Advance in aid of construction release	-	-	-	-	-
35	<b>Net cash used in investing activities</b>	(9,418)	(50,466)	(526,323)	(374,254)	(374,254)
36						
37	<b>Financing Activities</b>					
38	Proceeds from bond	-	-	-	-	-
39	Deposits in bond service fund	-	-	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-	-	-
41	Repayments of bond debt	-	-	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-	-	-	-
43	Loan borrowings	-	-	-	-	-
44	Loan repayments	-	-	-	-	-
45	Principal payments under capital lease	-	-	-	-	-
46	Payment of Sonoran acquisition liability	-	-	-	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-	-	-	-
48	Financing costs paid	-	-	-	-	-
49	Debt issuance costs paid	-	-	-	-	-
50	Advances in aid of construction	-	-	-	-	-
51	Dividends Paid	-	-	-	-	-
52	Proceeds from sale of stock	-	-	-	-	-
53	Contributions in aid of construction under ICFA agreements	-	-	-	-	-
54	Payments of offering costs for sale of stock	-	-	-	-	-
55	Refunds of advances for construction	-	-	(2,846)	(2,846)	(2,846)
56	<b>Net cash (used) provided by financing activities</b>	-	-	(2,846)	(2,846)	(2,846)
57	<b>Net change in cash</b>	52,879	(96,997)	(0)	303,361	466,739
58						
59	<u>Supporting Schedules:</u>					
60	E-3					
61	F-2					

**Red Rock Utilities Wastewater**

Schedule B-1

Test Year Ended December 31, 2019

## Summary of Fair Value Rate Base

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	14,341,618
2	Less: Accumulated Depreciation	(4,586,865)
3		
4	Net Plant in Service	9,754,753
5		
6	<u>LESS:</u>	
7	Net CIAC	6,170,776
8	Advances in Aid of Construction (AIAC)	394,890
9	Customer Deposits	-
10	Deferred Income Tax Credits	22,212
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	(10,198)
15	Working Capital	(1,602)
16	Utility Plant Acquisition Adjustment	495,030
17		
18	Original Cost Rate Base	3,650,105
19		
20		
21		
22		
23		
24		
25		
26		
27	<u>Supporting Schedules:</u>	
28	B-2	
29	B-3	
30	E-1	
31	B-5	

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Detail Plant in Service

Schedule B-2  
Page 1 of 2

Line No.		A Actual Test Year End	B PTYP Adjustment 1 B.2.1	C Adjustment 2 B.2.2	D Adjustment 3 B.2.3	E Adjustment 4 B.2.4	F Adjustment 5 B.2.5	G Adjustment 6 B.2.6	H Adjusted Test Year As Filed
1	Utility Plant in Service								
2	351 Organization	11,982							11,982
3	352 Franchises	59,751							59,751
4	353 Land and Land Rights	6,539							6,539
5	354 Structures and Improvements	3,083,592							3,083,592
6	355 Power Generation Equipment	31,432							31,432
7	360 Collections Wastewater - Force	-							-
8	361 Collections Wastewater - Gravity	6,643,734	3,500						6,647,234
9	362 Special Collecting Structures	128,020							128,020
10	363 Services to Customers	-							-
11	364 Flow Measuring Devices	-	1,326						1,326
12	365 Flow Measuring Installations	-							-
13	366 Reuse Services	45,372							45,372
14	367 Reuse Meters & Meter Installations	-							-
15	370 Receiving Wells	-							-
16	371 Pumping Equipment	125,291	209,256						334,547
17	374 Reuse Distribution Reservoirs	286,531							286,531
18	375 Reuse Trans. And Distr. Equipment	778,097							778,097
19	380 Treatment and Disposal Equipment	2,628,274	137,125						2,765,400
20	381 Plant Sewers	-							-
21	382 Outfall Sewer Lines	-							-
22	389 Other Plant and Misc. Equipment	1,363							1,363
23	390 Office Furniture and Equipment	12,850	54						12,904
24	390.1 Computer & Software	13,511	11,295						24,806
25	391 Transportation Equipment	38,164							38,164
26	392 Stores Equipment	-							-
27	393 Tools, Shop and Garage Equipment	-							-
28	394 Laboratory Equipment	7,327							7,327
29	395 Power Operated Equipment	-							-
30	396 Communication Equipment	976							976
31	397 Miscellaneous Equipment	4,413							4,413
32	398 Other Tangible Plant	60,145	11,698						71,843
33									-
34									-
35									-
36	Total Utility Plant in Service	13,967,364	374,254						14,341,618
37									
38	107 Construction Work in Progress	52,967							52,967
39									
40	Total Plant	14,020,331	374,254	-	-	-	-	-	14,394,585
41									
42	Total Accum. Depreciation	4,567,948	18,324				593		4,586,865
43									
44	Total Net Plant	9,452,383	355,930	-	-	-	(593)	-	9,807,720

Red Rock Utilities Wastewater  
Test Year Ended December 31, 2019

Schedule B-2  
Page Page 2 of 2

	UNADJUSTED	ADJ #B1 PTYP	ADJ #B2 ADIT	ADJ #B3 Acquisition Premium	ADJ #B4	ADJ #B5	ADJ #B6	ADJ #B7	ADJUSTED
Gross Plant in Service	13,967,364	374,254	-	-	-	-	-	-	14,341,618
Less:									
Accumulated Depreciation	4,567,948	18,324	-	-	-	593	-	-	4,586,865
Net Plant in Service	9,399,416	355,930	-	-	-	(593)	-	-	9,754,753
Less:									
Advances in Aid of Construction	394,890								394,890
Contributions in Aid of Construction									
Gross	6,484,565								6,484,565
Accumulated Amortization	(313,789)								(313,789)
Net Contributions in Aid of Constr	6,170,776								6,170,776
Deferred Income Tax	766,863	(1,883)	(742,768)						22,212
Customer Deposits	-								-
Add:									
Deferred Tax Assets	-		(10,198)						(10,198)
Working Capital	(1,602)								(1,602)
Utility Plant Acquisition Adjustment	916,207			(421,178)					495,030
Total Rate Base:	2,981,492	357,813	732,570	(421,178)	-	(593)	-	-	3,650,105

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Adjustment 1 Post Test Year Plant

Schedule B-2.1

LINE NO.

NARUC	Asset Cost Projects Completed as		901 Allocation	Projected Thru 2020 Year End	Total	Depreciation Rate	Depreciation Expense
	of Filing	Adjustments					
361	-	-	-	3,500	3,500	2.00%	70
364	1,326	-	-	-	1,326	10.00%	133
371	84,256	-	-	125,000	209,256	12.50%	26,157
380	137,125	-	-	-	137,125	5.00%	6,856
390	-	-	54	-	54	6.67%	4
390.1	9,612	-	1,683	-	11,295	20.00%	2,259
398	11,698	-	-	-	11,698	10.00%	1,170
TOTAL	244,017	-	1,737	128,500	374,254		36,648

**Accumulated Depreciation With Half Year Convention**

\$ 18,324

**AD Tax\*** \$ 9,356**AD Regulatory** 18,324**Difference** (8,968)**Tax Rate** 21%**Change in ADIT** (1,883)

\*5% Depreciation Rate Applied to all Plant

**Red Rock Utilities Wastewater**

Schedule B-2.2

Test Year Ended December 31, 2019

## Adjustment 2 Deferred Tax

LINE NO.

1	Deferred Tax Liability (Book)	766,863
2	Less	
3	Assets affected by Valencia Deferred Gain	742,768
4	Deferred Tax Liability (Adjusted)	24,095
5		
6		
7	Deferred Tax Assets (Book)	0
8	Less	
9	Deferred Compensation	8,579
10	Management Options	1,619
11	Total Adjustment	10,198
12		
13	Deferred Tax Assets (Adjusted)	(10,198)
14		
15		
16		
17		
18		

**Red Rock Utilities Wastewater**

Schedule B-2.3

Test Year Ended December 31, 2019

**Adjustment to Acquisition Premium**

Line No.	Estimate of October 16, 2018 Rate Base	
1	Plant in Service	\$13,224,295
2	Less: Accumulated Depreciation	(4,099,598)
3		
4	Net Plant in Service	9,124,697
5		
6	<u>LESS:</u>	
7	Net CIAC	5,120,495
8	Advances in Aid of Construction (AIAC)	\$1,529,054
9	Customer Deposits	-
10	Deferred Income Tax Credits	-
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	-
15	Working Capital	
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	2,475,148
19		
20	% Cap on AP per Decision No 75626	20%
21		
22	Allowable Acquisition Premium	495,030
23		
24	Acquisition Premium (Book)	916,207
25		
26	Adjustment	(421,178)
27		



Red Rock Utilities Wastewater

Schedule B-2.5

Test Year Ended December 31, 2019

Adjustment to Acquisition Premium

Rate Base Adjustment 5 Accumulated Depreciation Restatement

Line  
No.

	NARUC	2019 Depr	Retained	Total Accum
	Account	Adjustment	Earnings Adjustment	Depr Adjust
1				
2	362	(0)	640	640
3	371	(76)	47	(29)
4	395	(45)	26	(19)
5	TOTAL	(121)	713	593
6				
7	Accumulated Depreciation Book			4,567,948
8				
9	Adjustment 2.5			593
10				
11	Accumulated Depreciation Adjusted			4,568,541
12				
13				
14				

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Schedule B-3 RCND Rate Base Pro forma

Schedule B-3

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Schedule B-4 RCND By Major Plant Account

Schedule B-2.4

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

## Schedule B-5 Computation of Working Capital

Schedule B-5

Page 1 of 2

LINE NO.

			Revenue	Expense Lag	Net Lag	Lead / Lag	Working Cash
1	Operating Expenses	Test Year Results	Lag Days	Days	Days	Factor	Requirement
2							
3	Purchased Power	\$ 1,644,009	\$ 39	\$ 24	\$ 16	\$ 0	\$ 71,683
4	Payroll	5,849,624	39	9	31	0	492,369
5	Chemicals	265,021	39	17	22	0	16,221
6	Property & Liability Insurance	280,025	39	2	37	0	28,546
7	Worker's Compensation Insurance	90,650	39	(69)	108	0	26,932
8	Medical, Vision, Dental, LTD & Life Insurance	642,050	39	3	36	0	63,543
9	Other O&M (Excluding Rate Case Expense)	1,053,862	39	38	1	0	3,028
10	Federal Income Taxes	86,375	39	38	2	0	463
11	State Income Taxes	141,000	39	38	2	0	757
12	FICA Taxes	371,590	39	9	31	0	31,277
13	FUTA & SUTA Taxes	4,979	39	9	31	0	419
14	Property Taxes	2,165,582	39	180	(140)	(0)	(831,277)
15	Registration, Svc. Contracts, & Misc. Fees	1,683,381	39	34	5	0	24,643
16	Retirement Annuities (401k)	163,492	39	66	(26)	(0)	(11,665)
17							
18	Total	\$ 14,441,639					\$ (83,060)

19

20

21 Supporting Schedules

22 (a) E-1

23

24

25

26

27

Recap Schedules

B-1

**Red Rock Utilities Wastewater**

Schedule B-5

Test Year Ended December 31, 2019

Page 2 of 2

**Schedule B-5 Computation of Working Capital**LINE NO.

	<b>Total Working Cash Requirement</b>		<b>2019 Year End Counts</b>	<b>Percent Allocation</b>	<b>Allocation of Working Capital</b>
1					
2	\$ (83,059.87)	Palo Verde	21,109	46.1%	\$ (38,307)
3		Santa Cruz	21,357	46.7%	(38,757)
4		North Scottsdale	92	0.2%	(167)
5		Tonopah	413	0.9%	(749)
6		Eagletail	57	0.1%	(103)
7		Turner Ranches	963	2.1%	(1,748)
8		Red Rock Sewer	883	1.9%	(1,602)
9		Red Rock Water	896	2.0%	(1,626)
10			45,770		
11					
12		Palo Verde RRS Consolidated			(39,909)
13		Santa Cruz RRW Consolidated			(40,383)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Adjusted Test Year Income Statement

Schedule C-1

Line No.	[A] Actual Test Year	[B] Pro Forma Adjustments - As Filed	[C] Adjusted Test Year - As Filed	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
<b>Operating Revenue</b>					
521 Flat Rate Revenues	859,121	76,325	935,446	224,039	1,159,485
522 Measured Revenues	13,869	-	13,869	-	13,869
534 Rents from Wastewater Property	-	-	-	-	-
536 Other Wastewater Revenues	3,150	-	3,150	-	3,150
	-	-	-	-	-
<b>Total Revenues</b>	<b>876,140</b>	<b>76,325</b>	<b>952,465</b>	<b>224,039</b>	<b>1,176,504</b>
<b>Operating Expenses</b>					
701 Salaries and Wages	171,109	14,574	185,683	-	185,683
704 Employee Pensions and Benefits	14,225	-	14,225	-	14,225
710 Purchased Wastewater Treatment	-	-	-	-	-
711 Sludge Removal Expense	10,972	-	10,972	-	10,972
715 Purchased Power	63,883	148	64,031	-	64,031
716 Fuel for Power Production	-	-	-	-	-
718 Chemicals	11,009	26	11,034	-	11,034
720 Materials and Supplies	18,070	-	18,070	-	18,070
720.1 Repairs and Maintenance	24,602	-	24,602	-	24,602
720.2 Office Supplies and Expense	-	-	-	-	-
721 Office Expense	11,230	797	12,027	-	12,027
731 Contractual Services -Engineering	-	-	-	-	-
732 Contractual Services - Accounting	13,905	-	13,905	-	13,905
733 Contractual Services - Legal	9,878	-	9,878	-	9,878
734 Contractual Services - Management Fees	26,085	(26,085)	-	-	-
735 Contractual Services - Testing	10,923	-	10,923	-	10,923
736 Contractual Services - Other	28,793	18,652	47,444	-	47,444
740 Rents - Building	3,417	-	3,417	-	3,417
742 Rents - Equipment	158	-	158	-	158
750 Transportation Expenses	7,481	-	7,481	-	7,481
756 Insurance - Vehicle	-	-	-	-	-
757 Insurance - General Liability	11,814	-	11,814	-	11,814
758 Insurance - Worker's Compensation	1,786	-	1,786	-	1,786
759 Insurance - Other	-	-	-	-	-
760 Advertising Expense	290	-	290	-	290
766 Regulatory Commission Expense - Rate Case	-	-	-	-	-
767 Regulatory Commission Expense - Other	2,180	-	2,180	-	2,180
770 Bad Debt Expense	4,265	372	4,637	1,091	5,728
775 Miscellaneous Expense	37,810	798	38,608	-	38,608
403 Depreciation Expense	236,339	25,866	262,205	-	262,205
408 Taxes Other Than Income	4,067	-	4,067	-	4,067
408.11 Property Taxes	53,423	17,441	70,864	5,485	76,349
408.12 Payroll Taxes	10,517	-	10,517	-	10,517
408.13 Other Taxes and Licenses	24	-	24	-	24
409 Income Taxes	85,839	(101,688)	(15,849)	54,085	38,236
<b>Total Operating Expenses</b>	<b>874,093</b>	<b>(49,102)</b>	<b>824,992</b>	<b>60,662</b>	<b>885,653</b>
<b>Operating Income / (Loss)</b>	<b>2,047</b>	<b>125,427</b>	<b>127,474</b>	<b>163,377</b>	<b>290,851</b>
<b>Other Income / (Expense)</b>					
414 Gain/Loss on Dispositions	-	-	-	-	-
419 Interest and Dividend Income	-	-	-	-	-
421 Non-Utility Income	(149)	-	(149)	-	(149)
426 Miscellaneous Non-Utility (Expense)	(36)	-	(36)	-	(36)
427 Interest (Expense)	(3,280)	-	(3,280)	-	(3,280)
<b>Total Other Income / (Expense)</b>	<b>(3,464)</b>	<b>-</b>	<b>(3,464)</b>	<b>-</b>	<b>(3,464)</b>
<b>Net Income / (Loss)</b>	<b>(1,417)</b>	<b>125,427</b>	<b>124,009</b>	<b>163,377</b>	<b>287,387</b>

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
	Actual Test Year	Adjustment 1 C.2.1	Adjustment 2 C.2.2	Adjustment 3 C.2.3	Adjustment 4 C.2.4	Adjustment 5 C.2.5	Adjustment 6 C.2.6	Adjustment 7 C.2.7	Adjustment 8 C.2.8	Adjustment 9 C.2.9	Adjustment 10 C.2.10	Adjustment 11 C.2.11	Adjustment 12 C.2.12	Adjustment 13 C.2.13	Adjustment 14 C.2.14	Adjustment 15 C.2.15	Adjusted Test Year As Filed	Adjustment 16 C.2.1	Adjustment 17 C.2.2	Adjustment 18 C.2.3	Adjustment 19 A.1	Adjustment 20	Adjusted With Rate Increase
Operating Revenue																							
521 Flat Rate Revenues	859,121				74,157							2,168					935,446				224,039		1,159,485
522 Measured Revenues	13,869																13,869						13,869
534 Rents from Wastewater Property																							
536 Other Wastewater Revenues	3,150																3,150						3,150
Total Revenues	876,140																952,465						1,176,504
Operating Expenses																							
701 Salaries and Wages	175,109						15,362	(15,879)	15,091								185,683						185,683
704 Employee Pensions and Benefits	14,225																14,225						14,225
710 Purchased Wastewater Treatment																							
711 Sludge Removal Expense	10,972																10,972						10,972
715 Purchased Power	63,883												148				64,031						64,031
716 Fuel for Power Production																							
718 Chemicals	11,009												26				11,034						11,034
720 Materials and Supplies	18,070																18,070						18,070
720.1 Repairs and Maintenance	24,602																24,602						24,602
720.2 Office Supplies and Expense																							
721 Office Expense	11,230									797							12,027						12,027
731 Contractual Services - Engineering																							
732 Contractual Services - Accounting	13,905																13,905						13,905
733 Contractual Services - Legal	9,878																9,878						9,878
734 Contractual Services - Management Fees	26,085								(26,085)														
735 Contractual Services - Testing	10,923																10,923						10,923
736 Contractual Services - Other	28,793																47,444						47,444
740 Rents - Building	3,417									18,652							3,417						3,417
742 Rents - Equipment	158																158						158
750 Transportation Expenses	7,481																7,481						7,481
756 Insurance - Vehicle																							
757 Insurance - General Liability	11,814																11,814						11,814
758 Insurance - Worker's Compensation	1,786																1,786						1,786
759 Insurance - Other																							
760 Advertising Expense	290																290						290
766 Regulatory Commission Expense - Rate Case																							
767 Regulatory Commission Expense - Other	2,180																2,180						2,180
770 Bad Debt Expense	4,265	372															4,637	1,091					5,728
775 Miscellaneous Expense	37,810									798	7,663						38,608						38,608
403 Depreciation Expense	236,339					18,324								(121)			262,205						262,205
408 Taxes Other Than Income	4,067																4,067						4,067
408.11 Property Taxes	53,423			17,441													70,864		5,485				76,349
408.12 Payroll Taxes	10,517																10,517						10,517
408.13 Other Taxes and Licenses	24																24						24
409 Income Taxes	85,835			(101,688)													(15,848)				34,085		38,236
Total Operating Expenses	874,093	372	17,441	(101,688)	-	18,324	15,362	(15,879)	9,252	7,663	-	174	-	(121)	-	-	824,992	1,091	5,485	34,085	-	-	885,653
Operating Income / (Loss)	2,047	(372)	(17,441)	101,688	-	(18,324)	(15,362)	15,879	(9,252)	(7,663)	-	(174)	-	121	-	-	127,474	(1,091)	(5,485)	(34,085)	-	-	290,851
Other Income / (Expense)																							
414 Gain/Loss on Disposotions	-																-						-
419 Interest and Dividend Income	-																-						-
421 Non-Utility Income	(149)																(149)						(149)
426 Miscellaneous Non-Utility (Expense)	(36)																(36)						(36)
427 Interest (Expense)	(3,280)																(3,280)						(3,280)
Total Other Income / (Expense)	(3,464)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,464)	-	-	-	-	-	(3,464)
Net Income / (Loss)	(1,417)	(372)	(17,441)	101,688	-	(18,324)	(15,362)	15,879	(9,252)	(7,663)	-	(174)	-	121	-	-	124,009	(1,091)	(5,485)	(34,085)	-	-	287,387

**Red Rock Utilities Wastewater**

Schedule C-2.1

Test Year Ended December 31, 2019

Income Statement Adjustment 1 &amp; 16

Adjust Bad Debt Expense for Change in Revenue Levels

Line  
No.

1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 4,265
2	Actual Test Year Revenues (Sch C-2)	876,140
3	Bad Debt Expense Rate	0.4868%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 952,465
7	Bad Debt Expense Rate	0.4868%
8	Expected Bad Debt Expense	\$ 4,637
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ 372
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 1,176,504
14	Bad Debt Expense Rate	0.4868%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$ 5,728
16		
17	Adjustment to Bad Debt Expense	\$ 1,091
18		
19		
20		



**Red Rock Utilities Wastewater**

Schedule C-2.2

Test Year Ended December 31, 2019

Income Statement Adjustments 2 &amp; 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 952,465	\$ 952,465
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	1,904,930	\$ 1,904,930
4	Proposed Revenue Requirement	952,465	\$ 1,176,504
5	Subtotal (Line 3 + Line 4)	2,857,396	3,081,435
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	952,465	\$ 1,027,145
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	1,904,930	\$ 2,054,290
10	Plus: 10% of CWIP -	52,967	52,967
11	Less: Net Book Value of Licensed Vehicles	28,416	28,416
12	Full Cash Value (Line 9 + Line 10 - Line 11)	1,929,481	\$ 2,078,841
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	347,307	\$ 374,191
15	Composite Property Tax Rate	20.4038%	20.4038%
16			
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 70,864	
18	Actual Test Year Property Tax Expense	53,423	
19			
20	Test Year Adjustment (Line 17-Line 18)	\$ 17,441	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 76,349
22	Test Year Adjusted Property Tax Expense (Line 17)		70,864
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 5,485
24			
25	Increase to Property Tax Expense		\$ 5,485
26	Increase in Revenue Requirement		224,039
27	Increase to Property Tax per Dollar Increase in Revenue (Line 25/Line 26)		2.448456%
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

**Red Rock Utilities Wastewater**

Schedule C-2.3

Test Year Ended December 31, 2019

Income Statement Adjustments 3 &amp; 20

Income Taxes

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ADJUSTMENTS	[C] ADJUSTED TEST YEAR AS FILED
1	Income Taxes	\$ 85,839	\$ (101,688)	\$ (15,849)
2				
3				
4		ADJUSTED TEST		ADJUSTED WITH
5	DESCRIPTION	YEAR AS FILED	ADJUSTMENTS	RATE INCREASE
6				
7		\$ (15,849)	\$ 54,085	\$ 38,236
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

**Red Rock Utilities Wastewater**

Schedule C-2.4

Test Year Ended December 31, 2019

Income Statement Adjustments 4

Phase In of Rates Through 2021

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ESTIMATED 2020 RATE PHASE IN REVENUE IMPACT	[C] ESTIMATED 2021 RATE PHASE IN REVENUE IMPACT	[D] 2020 TCJA Credit Impact Relative to 2019	[E] 2021 TCJA Credit Impact Relative to 2020	[F] ADJUSTED TEST YEAR AS FILED
1	Flat Rate Revenues	\$ 17,109,428	\$ 74,157	\$ -	\$ -	\$ -	\$ 17,183,585
2							
3	Total 2020 - 2021 ADJUSTMENT						
4	\$ 74,157						
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

**Red Rock Utilities Wastewater**

Schedule C-2.5

Test Year Ended December 31, 2019

Income Statement Adjustments 5

Depreciation Expense on Post Test Year Plant

LINE NO.

	Asset Cost Projects Completed as of				Projected Thru			
	NARUC	Filing	Adjustments	901 Allocation	2020 Year End	Total	Depreciation Rate	Depreciation Expense
1								
2	361	-	-	-	3,500	3,500	2.00%	70
3	364	1,326	-	-	-	1,326	10.00%	133
4	371	84,256	-	-	125,000	209,256	12.50%	26,157
5	380	137,125	-	-	-	137,125	5.00%	6,856
6	390	-	-	54	-	54	6.67%	4
7	390.1	9,612	-	1,683	-	11,295	20.00%	2,259
8	398	11,698	-	-	-	11,698	10.00%	1,170
9	TOTAL	244,017	-	1,737	128,500	374,254		36,648

10

11

Depreciation Expense with Half Year Convention 18,324

12

13

14

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21

**Red Rock Utilities Wastewater**

Schedule C-2.6

Test Year Ended December 31, 2019

Income Statement Adjustments 6

Payroll Adjustments

Line

Number	Position Title	Palo Verde	Santa Cruz	Red Rock Sewer	Red Rock Water	Tonopah	Eagletail	Scottsdale	Turner Ranches
1	<b>O&amp;M 2019 Vacancies (Personnel all in)</b>								
2	Maintenance Engineer	-	-	-	-	55,689	7,686	12,405	-
3	Client Services Analyst	5,185	5,185	-	-	-	-	-	-
4	Water Quality Technician	10,590	10,727	436	459	207	23	46	482
5	Instrumental Control Specialist	9,742	9,742	-	-	-	-	-	-
6	Asset Mgmt & Maintenance Superintendent	2,021	2,021	-	-	-	-	-	-
7	Operator 1 - PVUC Only	-	-	3,165	3,212	-	-	-	-
8	Operator 1 - Maricopa PV Split	25,184	2,798	-	-	-	-	-	-
9	Operator 1 - Maricopa PV Split	27,387	3,043	-	-	-	-	-	-
10	Operator 1 - Maricopa SC Split	1,777	15,995	-	-	-	-	-	-
11	<b>Total O&amp;M 2019 Vacancies</b>	81,885	49,512	3,602	3,671	55,896	7,709	12,451	482
12									
13	<b>O&amp;M New Positions 2020 (Salary plus benefits)</b>								
14	West Valley OPS	-	-	-	-	46,690	6,444	10,401	-
15	West Valley OPS on call	-	-	-	-	4,101	566	913	-
16	Env Compliance Supervisor	59,888	60,668	2,468	2,598	1,169	130	260	2,728
17	EMMT I	36,099	36,099	-	-	-	-	-	-
18	<b>Total O&amp;M New Positions 2020</b>	95,988	96,767	2,468	2,598	51,960	7,140	11,574	2,728
19									
20	<b>G&amp;A 2019 Vacancies (Salary plus Benefits)</b>								
21	Development Services Project Manager	32,302	32,723	1,331	1,401	631	70	140	1,471
22	Regulatory Accountant	24,227	24,542	998	1,051	473	53	105	1,104
23	Safety and Programs Coordinator	19,568	19,822	806	849	382	42	85	891
24	<b>Total G&amp;A 2019 Vacancies</b>	76,097	77,087	3,136	3,301	1,486	165	330	3,466
25									
26	<b>G&amp;A New Positions 2020 (Salary plus Benefits)</b>								
27	Engineer	18,574	18,816	766	806	363	40	81	846
28	Director of IT	99,835	101,135	4,115	4,331	1,949	217	433	4,548
29	Water Resources Support Specialist	30,943	31,346	1,275	1,342	604	67	134	1,410
30	<b>Total G&amp;A New Positions 2020</b>	149,352	151,296	6,156	6,479	2,916	324	648	6,803
31									
32	<b>Total Adjustment to Salaries and Wages 601</b>	403,322	374,662	15,362	16,050	112,257	15,338	25,003	13,480

**Red Rock Utilities Wastewater**

Schedule C-2.7

Test Year Ended December 31, 2019

Income Statement Adjustment 7

Employee Bonus and Options

LINE

NO.

Salaries and Wages Expense Adjustment to Remove 50% of  
Bonus Expense and Options Expense for CEO and CFO

1  
2                      701 Salaries and Wages    171,109

3

4                      Bonus Expense Excluded    (2,386)

5

6                      Deferred Comp excluded    (6,985)

7

8                      Employee Options Expense    (6,508)

9                      Total Adjustment    (15,879)

10

11                      Adjusted 701 Salaries and Wages    186,988

12

13

14

15

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**Red Rock Utilities Wastewater**

Schedule C-2.8

Test Year Ended December 31, 2019

Income Statement Adjustment 8

Impact of FATHOM Contract Cancellation

Line

Number

1

2

3

2019 actual move out of Contract Services -Management Fees

Palo Verde	Red Rock Sewer	Santa Cruz	Red Rock Water	Turner Ranches	Scottsdale	Tonopah	Eagletail
(856,672)	(26,085)	(726,438)	(31,928)	-	(6,397)	(25,957)	(4,105)

4

5

Moves into

6

2020 Budgeted O&amp;M Expenses (636 and 736)

452,546	18,652	458,436	19,633	20,615	1,963	8,835	982
---------	--------	---------	--------	--------	-------	-------	-----

7

2020 Budgeted G&amp;A Expenses - Bank Fees (675 and 775)

19,362	798	19,614	840	882	84	378	42
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8

2020 Budgeted G&amp;A Expenses - IT Expenses (620.2 and 721)

19,362	797	19,580	839	880	84	377	42
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9

10

11

2020 Budgeted O&amp;M personnel Expenses

173,824	7,164	176,086	7,541	7,918	754	3,394	377
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12

2020 Budgeted G&amp;A personnel Expenses

192,336	7,927	194,840	8,344	8,762	834	3,755	417
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13

**Adjustment to Salaries and Wages**

366,160	15,091	370,925	15,885	16,680	1,589	7,148	794
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**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Income Statement Adjustment 9

Adjustment to Remove Half Year Convention for deprecation of plant added during test year

Line Number	Account No.	Description	RRS
1	351	Organization	-
2	352	Franchises	-
3	353	Land and Land Rights	-
4	354	Structures and Improvements	129
5	355	Power Generation Equipment	-
6	360	Collections Wastewater - Force	-
7	361	Collections Wastewater - Gravity	-
8	362	Special Collecting Structures	-
9	363	Services to Customers	-
10	364	Flow Measuring Devices	-
11	365	Flow Measuring Installations	-
12	366	Reuse Services	-
13	367	Reuse Meters & Meter Installations	-
14	370	Receiving Wells	-
15	371	Pumping Equipment	4,408
16	374	Reuse Distribution Reservoirs	77
17	375	Reuse Trans. And Distr. Equipment	133
18	380	Treatment and Disposal Equipment	9,907
19	381	Plant Sewers	-
20	382	Outfall Sewer Lines	-
21	389	Other Plant and Misc. Equipment	45
22	390	Office Furniture and Equipment	59
23	390.1	Computer & Software	312
24	391	Transportation Equipment	3,758
25	392	Stores Equipment	-
26	393	Tools, Shop and Garage Equipment	-
27	394	Laboratory Equipment	236
28	395	Power Operated Equipment	19
29	396	Communication Equipment	-
30	397	Miscellaneous Equipment	221
31	398	Other Tangible Plant	1,996
		<b>Subtotal</b>	<b>21,300</b>

**Less: Amortization of CIAC** (13,637)

<b>DEPRECIATION EXPENSE</b>	<b>7,663</b>
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**Red Rock Utilities Wastewater**

Schedule C-2.11

Test Year Ended December 31, 2019

Income Statement Adjustment 11

Remove Annualization Revenue &amp; Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential	860	862	2	90	\$ 2,168
2	3/4" Residential	-	-	-	-	-
3	1" Residential	-	-	-	-	-
4	1.5" Residential	-	-	-	-	-
5	2" Residential	-	-	-	-	-
6	Subtotal Residential	860	862	2		2,168
7						
8						
9	5/8" Commercial	-	-	-	-	-
10	3/4" Commercial	-	-	-	-	-
11	1" Commercial	-	-	-	-	-
12	1.5" Commercial	1	1	-	5,423	-
13	2" Commercial	2	2	-	8,677	-
14	3" Commercial	-	-	-	-	-
15	4" Commercial	-	-	-	-	-
16	Subtotal Commercial	3	3	-		-
17						
18	1" Irrigation	3	3		2,712	
19						
20	Recycled Water	5	5	-	2,958	-
21						
22	Totals	868	870	2		2,168

Class of Expense	Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Treated	Additional Cost From Customer Growth
Pumping	\$ 1.74	85	\$ 148
Chemicals, Consumables and Supplies	0.30	85	26
Totals			\$ 174

**Red Rock Utilities Wastewater**

Schedule C-2.13

Test Year Ended December 31, 2019

Income Statement Adjustment 13 Depreciation Restatement

Line  
No.

	NARUC Account	2019 Depr Adjustment	Retained Earnings Adjustment	Total Accum Depr Adjust
1				
2	362	(0)	640	640
3	371	(76)	47	(29)
4	395	(45)	26	(19)
5	TOTAL	(121)	713	593

6  
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16

7	Depreciation Expense Book	236,339
9	Adjustment 2.13	(121)
11	Depreciation Expense Adjusted	236,219

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Adjusted Test Year Income Statement

Schedule C-3  
Page 1 of 2

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.8710%
2	Uncollectible Revenue Effective Rate	0.3658%
3	Property Taxes Effective Rate	1.8395%
4	Total Tax Percentage	27.0763%
5		
6	Operating Income % = 100% - Tax Percentage	72.9237%
7		
8		
9		
10		
11	<u>1</u> = Gross Revenue Conversion Factor	
12	Operating Income %	1.371296
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
24	C-3, page 2	A-1
25		
26		
27		
28		
29		

Red Rock Utilities Wastewater  
Test Year Ended December 31, 2019  
Adjusted Test Year Income Statement

Schedule C-3  
Page 2 of 2

Schedule C-3  
Page 2

# GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Gross Revenue Conversion Factor:</u>							
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.3658%					
3	Revenues (L1 - L2)	99.6342%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	26.7105%					
5	Subtotal (L3 - L4)	72.9237%					
6	<b>Revenue Conversion Factor (L1 / L5)</b>	<b>1.371296</b>					
<u>Calculation of Uncollectible Factor:</u>							
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (L17)	24.8710%					
9	One Minus Combined Income Tax Rate (L7 - L8)	75.1290%					
10	Uncollectible Rate	0.4868%					
11	<b>Uncollectible Factor (L9 * L10)</b>		<b>0.3658%</b>				
<u>Calculation of Effective Tax Rate:</u>							
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	4.9000%					
14	Federal Taxable Income (L12 - L13)	95.1000%					
15	Applicable Federal Income Tax Rate (L55 Col F)	21.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	19.9710%					
17	<b>Combined Federal and State Income Tax Rate (L13 + L16)</b>		<b>24.8710%</b>				
<u>Calculation of Effective Property Tax Factor:</u>							
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	24.8710%					
20	One Minus Combined Income Tax Rate (L18-L19)	75.1290%					
21	Property Tax Factor	2.4485%					
22	<b>Effective Property Tax Factor (L20*L21)</b>		<b>1.8395%</b>				
23	<b>Combined Federal and State Income Tax and Property Tax Rate (L17+L22)</b>			<b>26.7105%</b>			
24	Required Operating Income	\$ 290,851					
25	Adjusted Test Year Operating Income (Loss)	\$ 127,474					
26	<b>Required Increase in Operating Income (L24 - L25)</b>		\$ 163,378				
27	Income Taxes on Recommended Revenue (Col. (F), L52)	\$ 38,236					
28	Income Taxes on Test Year Revenue (Col. (C), L52)	\$ (15,849)					
29	<b>Required Increase in Revenue to Provide for Income Taxes (L27 - L28)</b>		\$ 54,085				
30	Recommended Revenue Requirement	\$ 1,176,504					
31	Uncollectible Rate (Line 10)	0.4868%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 5,728					
33	Adjusted Test Year Uncollectible Expense	\$ -					
34	<b>Required Increase in Revenue to Provide for Uncollectible Exp.</b>		\$ 5,728				
35	Property Tax with Recommended Revenue	\$ 4,067					
36	Property Tax on Test Year Revenue	\$ 4,067					
37	<b>Increase in Property Tax Due to Increase in Revenue (L35-L36)</b>		\$ -				
38	<b>Total Required Increase in Revenue (L26 + L29 + L37)</b>		<b>\$ 223,191</b>				

	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Income Tax:</u>						
39	Total	Test Year	Water	Total	Company Recommended	Water
40	Revenue	\$ 952,465	\$ 952,465	\$ 1,176,504	\$ 1,176,504	\$ 1,176,504
41	Operating Expenses Excluding Income Taxes	840,841	840,841	847,417	847,417	847,417
42	Synchronized Interest (L47)	175,350	175,350	175,350	175,350	175,350
43	Arizona Taxable Income (L39 - L40 - L41)	\$ (63,725)	\$ (63,725)	\$ 153,739	\$ 153,739	\$ 153,739
44	Arizona State Effective Income Tax Rate	4.9000%	4.9000%	4.9000%	4.9000%	4.9000%
45	Arizona Income Tax (L42 x L43)	\$ (3,123)	\$ (3,123)	\$ 7,533	\$ 7,533	\$ 7,533
46	Federal Taxable Income (L42- L44)	\$ (60,603)	\$ (60,603)	\$ 146,205	\$ 146,205	\$ 146,205
47	Federal Tax Rate	21.0000%	21.00%	21.00%	21.00%	21.00%
48	Federal Income Taxes	\$ (12,727)	\$ (12,727)	\$ 30,703	\$ 30,703	\$ 30,703
49						
50						
51						
52						
53	Total Federal Income Tax	\$ (12,727)	\$ (12,727)	\$ 30,703	\$ 30,703	\$ 30,703
54	Combined Federal and State Income Tax (L35 + L42)	\$ (15,849)	\$ (15,849)	\$ 38,236	\$ 38,236	\$ 38,236
55	COMBINED Applicable Federal Income Tax Rate [Col. (D), L53 - Col. (A), L53] / [Col. (D), L45 - Col. (A), L45]			21.0000%		
56					0.0000%	
57	WATER Applicable Federal Income Tax Rate [Col. (F), L53 - Col. (C), L53] / [Col. (F), L45 - Col. (C), L45]					21.0000%

<u>Calculation of Interest Synchronization:</u>	
58	Rate Base
59	Weighted Average Cost of Debt
60	Synchronized Interest (L59 X L60)

Water	\$ 3,650,105
	4.80%
	\$ 175,350

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

## Summary Cost of Capital

Schedule D-1

Page 1 of 2

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Return
1					
2	Short-Term Debt	\$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	2,957,136	100.00%	4.31%	4.31%
7					
8	Totals	<u>\$ 2,957,136</u>	<u>100.00%</u>		<u>4.31%</u>

Line No.	Description	End of Test Year - Proposed				End of Projected Year - Proposed Rates			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	\$ -	0.00%	0.00%	0.00%	\$ -	0.00%	0.00%	0.00%
16									
17	Long-Term Debt	2,309,857	43.86%	4.80%	2.11%	2,309,857	43.86%	4.80%	2.11%
18									
19	Common Equity	2,957,136	56.14%	10.44%	5.86%	2,957,136	56.14%	10.44%	5.86%
20									
21	Totals	<u>\$ 5,266,993</u>	<u>100.00%</u>		<u>7.97%</u>	<u>\$ 5,266,993</u>	<u>100.00%</u>		<u>7.97%</u>

Supporting Schedules

D-2

D-3

D-4

E-1

Recap Schedule

Sch. A-3

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

GWRS Long Term Debt Allocation to Utilities

Schedule D-1

Page 2 of 2

Line

No.

1	
2	Total Global Water Resources, Inc. Long Term Debt
3	115,000,000
4	
5	<b>Allocation to Palo Verde and Santa Cruz</b>
6	<b>Per Method Approved in Previous Rate Case Docket Nos. W-01212A-12-0309 et. al.</b>
7	Palo Verde 58,506,779
8	Santa Cruz 47,850,221
9	106,357,000
10	
11	Amount Allocated to other
12	Utilities 8,643,000
13	
14	<b>Allocation based on 2019 Customer Counts</b>
15	<b>Company Customer Count Allocation%</b>
16	North Scottsdale 92 2.8% 240,665
17	Tonopah 413 12.5% 1,080,375
18	Eagletail 57 1.7% 149,107
19	Turner Ranches 963 29.1% 2,519,131
20	Red Rock Sewer 883 26.7% 2,309,857
21	Red Rock Water 896 27.1% 2,343,864
22	<b>Total 3,304 100.0% 8,643,000</b>
23	
24	
25	
26	
27	
28	
29	
30	

Red Rock Utilities Wastewater  
Test Year Ended December 31, 2019  
Cost of Debt

Line No.		End of Test Year - Actual		
1		Amount	Interest	
2		Outstanding	Rate	
3				
4	Long-Term Debt	-	N/A	
5				
6	Short-Term Debt	-	N/A	
7				
8				
9				
10				
11		End of Test Year - Proposed		End of Projected Year - Proposed Rates
12		Amount	Interest	Amount
13		Outstanding	Rate	Outstanding
14	Long-Term Debt	2,309,857	4.80%	2,309,857
15				
16	Short-Term Debt	-	N/A	-
17				
18				
19				
20				
21				

7											
8	C.	D.	E.	F.	G.	H.	I.	J.	K.	L.	
										Weighted	
			Interest	% Of total	Allocation of		Financing		Adjusted Cost	Adjusted	
	Series	Amount	Rate	principal	Financing Costs	Term	costs/Year	Implied Interest	of Debt (E. +	Cost of	
9				(D./B.)	(F.*A.)	(Years)	(G./H.)	Rate (I./D.)	J.)	Debt (F.*K.)	
10	Series A	\$ 28,750,000	4.38%	25%	\$ 1,350,250	12	\$ 112,521	0.391%	4.77%	1.19%	
11	Series B	\$ 86,250,000	4.58%	75%	\$ 4,050,750	20	\$ 202,538	0.235%	4.81%	3.61%	
12	Total	\$ 115,000,000									
13								Blended Adjusted Total Cost of Debt		4.80%	



**Red Rock Utilities Wastewater**

Schedule D-3

Test Year Ended December 31, 2019

Cost of Preferred Stock

Line

No.

1 Schedule D-3 is not applicable as there is no preferred stock issued or  
2 outstanding in any of the utilities involved in this rate case.

3

4

5

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**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	<u>Assets</u>			
2				
3	<b>Account No.</b> Current and Accrued Assets			
4	131 Cash	-	-	96,997
5	132 Special Deposits	-	-	-
6	133 Other Special Deposits	128,020	128,020	-
7	134 Working Funds	-	-	-
8	135 Temporary Cash Investments	-	-	-
9	141 Customer Accounts Receivable	24,677	44,636	45,117
10	142 Other Accounts Receivable	-	-	12,500
11	143 Accumulated Provision for Uncollectable Accounts	(4,394)	(23,889)	-
12	146 Notes Receivable from Associated Companies	12,518	(3,098)	-
13	151 Plant Material and Supplies	-	-	-
14	162 Prepayments	373	(228)	-
15	173 Accrued Utility Revenue	31,738	61,557	-
16	174 Miscellaneous Current and Accrued Assets	-	115,269	-
17	Total Current Assets	192,932	322,267	154,614
18				
19	Fixed Assets			
20	101 Utility Plant in Service*	13,967,364	13,463,002	12,403,567
21	105 Construction Work in Progress	52,967	27,515	-
22	108 Accumulated Depreciation	(4,567,948)	(4,181,034)	(3,803,059)
23	121 Non-Utility Property	-	-	-
24	122 Accumulated Depreciation - Non Utility	-	-	-
25	Total Fixed Assets	9,452,383	9,309,482	8,600,508
26				
27	Other Fixed Assets			
28	114 Utility Plant Acquisition Adjustment	916,207	-	-
29	Total Other Fixed Assets	916,207	-	-
30				
31	Deferred Debits			
32	190 Accumulated Deferred Income Taxes	-	-	-
33	Total Deferred Debits	-	-	-
34				
35	Total Assets	10,561,522	9,631,749	8,755,122
36				
37	Liabilities and Stockholders' Equity			
38				
39	231 Accounts Payable	32,454	29,773	(770)
40	232 Notes Payable (Current Portion)	-	-	-
41	234 Notes Payable to Associated Companies	-	-	-
42	235 Customer Deposits	-	-	-
43	236 Accrued Taxes	27,142	24,763	20,358
44	237 Accrued Interest	-	-	-
45	241 Miscellaneous Current and Accrued Liabilities	84,242	31,636	-
46	253 Other Deferred Credits	-	-	-
47	Total Current Liabilities	143,837	86,172	19,588
48				
49	252 Advances in Aid of Construction	394,890	1,529,054	5,537,458
50	253 Other Deferred Credits	128,020	128,020	-
51	255 Accumulated Deferred Investment Tax Credits	-	-	-
52	271 Contributions in Aid of Construction	6,484,565	5,398,503	549,043
53	272 Less: Amortization of Contributions	(313,789)	(166,706)	(93,337)
54	281 Accumulated Deferred Income Tax	766,863	677,882	-
55	Total Deferred Credits	7,460,549	7,566,753	5,993,163
56				
57	Total Liabilities and Deferred Credits	7,604,386	7,652,925	6,012,751
58				
59	201 Common Stock Issued	-	-	-
60	211 Other Paid-In Capital	3,624,809	2,846,280	-
61	215 Unappropriated Retained Earnings	(667,674)	(867,455)	(43,731)
62	218 Proprietary Capital (Sole Props and Partnerships)	-	-	2,786,101
63	Total Members' Equity	2,957,136	1,978,824	2,742,370
64				
65	Total Liabilities and Stockholders' Equity	10,561,522	9,631,749	8,755,122
66				
67				

**Red Rock Utilities Wastewater**

Schedule E-2

Test Year Ended December 31, 2019

Comparative Income Statements

Line No.	Test Year Ended 12/31/2019	Test Year Ended 12/31/2018	Test Year Ended 12/31/2017
<b>Operating Revenue</b>			
521 Flat Rate Revenues	859,121	730,071	597,798
522 Measured Revenues	13,869	11,315	-
534 Rents from Wastewater Property	-	-	-
536 Other Wastewater Revenues	3,150	602	16,549
<b>Total Revenues</b>	<b>876,140</b>	<b>741,988</b>	<b>614,347</b>
<b>Operating Expenses</b>			
701 Salaries and Wages	171,109	16,709	-
704 Employee Pensions and Benefits	14,225	17	-
710 Purchased Wastewater Treatment	-	-	-
711 Sludge Removal Expense	10,972	15,250	-
715 Purchased Power	63,883	61,983	60,357
716 Fuel for Power Production	-	-	-
718 Chemicals	11,009	-	5,216
720 Materials and Supplies	18,070	12,933	9,384
720.1 Repairs and Maintenance	24,602	30,172	-
720.2 Office Supplies and Expense	-	-	-
721 Office Expense	11,230	4,456	4,161
731 Contractual Services -Engineering	-	-	-
732 Contractual Services - Accounting	13,905	23,975	28,998
733 Contractual Services - Legal	9,878	4,401	2,450
734 Contractual Services - Management Fees	26,085	8,100	50,000
735 Contractual Services - Testing	10,923	10,072	40,574
736 Contractual Services - Other	28,793	362,454	232,184
740 Rents - Building	3,417	-	-
Intentionally Left Blank	-	-	-
742 Rents - Equipment	158	-	-
750 Transportation Expenses	7,481	-	-
756 Insurance - Vehicle	-	-	-
757 Insurance - General Liability	11,814	4,842	19,606
758 Insurance - Worker's Compensation	1,786	5,052	-
759 Insurance - Other	-	228	-
760 Advertising Expense	290	-	-
766 Regulatory Commission Expense - Rate Case	-	-	-
767 Regulatory Commission Expense - Other	2,180	30	-
770 Bad Debt Expense	4,265	1,996	-
775 Miscellaneous Expense	37,810	12,208	7,221
403 Depreciation Expense	236,339	304,606	386,590
408 Taxes Other Than Income	4,067	350	-
408.11 Property Taxes	53,423	50,794	-
408.12 Payroll Taxes	10,517	933	40,715
408.13 Other Taxes and Licenses	24	-	-
409 Income Taxes	85,839	677,882	-
<b>Total Operating Expenses</b>	<b>874,093</b>	<b>1,609,444</b>	<b>887,456</b>
<b>Operating Income / (Loss)</b>	<b>2,047</b>	<b>(867,456)</b>	<b>(273,109)</b>
<b>Other Income / (Expense)</b>			
414 Gain/Loss on Dispositions	-	-	-
419 Interest and Dividend Income	-	-	-
421 Non-Utility Income	(149)	-	-
426 Miscellaneous Non-Utility (Expense)	(36)	-	-
427 Interest (Expense)	(3,280)	-	-
<b>Total Other Income / (Expense)</b>	<b>(3,464)</b>	<b>-</b>	<b>-</b>
<b>Net Income / (Loss)</b>	<b>(1,417)</b>	<b>(867,456)</b>	<b>(273,109)</b>

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	<b>Operating Activities</b>			
2	Net income (loss)	\$ (1,417)	\$ (867,456)	\$ (273,109)
3	<b>Adjustment to reconcile net income (loss)</b>			
4	Deferred compensation	-	-	-
5	Depreciation	236,339	277,447	342,857
6	Amortization	-	-	-
7	Amortization of deferred debt issuance costs and discou	-	-	-
8	Write-off of debt issuance costs	-	-	-
9	Gain on sale of 303 contracts	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-
11	Other gains and losses	-	-	-
12	(Gain) Loss on disposal of fixed assets	-	-	-
13	Loss on Sale of Willow Valley	-	-	-
14	Provision for doubtful accounts receivable	-	-	-
15	Deferred income tax (benefit) expense	88,981	677,882	-
16	Accounts receivables	464	24,370	282
17	Other Receivables	117,918	(99,672)	(12,500)
18	Accrued revenue	29,819	(61,557)	-
19	Infrastructure coordination and financing fee receivable	-	-	-
20	Income taxes receivable	-	-	-
21	Other current assets	(601)	228	-
22	Accounts payable and other current liabilities	57,666	66,584	4,483
23	Other noncurrent assets	-	(192,377)	-
24	Other noncurrent liabilities	-	128,020	284
25	Deferred revenue and prepaid ICFA fees	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	<b>529,169</b>	<b>(46,531)</b>	<b>62,297</b>
27				
28	<b>Investing Activities</b>			
29	Capital expenditures	(526,323)	(50,466)	(9,418)
30	Proceeds from the sale of Willow Valley	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-
32	(Deposits) withdrawals of restricted cash	-	-	-
33	Deposits	-	-	-
34	Advance in aid of construction release	-	-	-
35	<b>Net cash used in investing activities</b>	<b>(526,323)</b>	<b>(50,466)</b>	<b>(9,418)</b>
36				
37	<b>Financing Activities</b>			
38	Proceeds from bond	-	-	-
39	Deposits in bond service fund	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-
41	Repayments of bond debt	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-	-
43	Loan borrowings	-	-	-
44	Loan repayments	-	-	-
45	Principal payments under capital lease	-	-	-
46	Payment of Sonoran acquisition liability	-	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-	-
48	Financing costs paid	-	-	-
49	Debt issuance costs paid	-	-	-
50	Advances in aid of construction	-	-	-
51	Dividends Paid	-	-	-
52	Proceeds from sale of stock	-	-	-
53	Contributions in aid of construction under ICFA agreeme	-	-	-
54	Payments of offering costs for sale of stock	-	-	-
55	Refunds of advances for construction	(2,846)	-	-
56	<b>Net cash (used) provided by financing activities</b>	<b>(2,846)</b>	<b>-</b>	<b>-</b>
57	<b>Net change in cash</b>	<b>(0)</b>	<b>(96,997)</b>	<b>52,879</b>

**Red Rock Utilities Wastewater**

Schedule E-4

Test Year Ended December 31, 2019

## Statement of Changes in Stockholders' Equity

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Proprietary Capital (Sole Props and Partnerships)	Total
		Shares	Amount				
1							
2	Balance - December 31, 2016	-	\$ -	\$ -	\$ -	\$ 2,959,921	\$ 2,959,921
3							
4	Net Income				(273,109)		
5							
6	Dividends Paid				-		-
7							
8	Other/Reclass				229,378	(173,820)	229,378
9							
10	Balance - December 31, 2017	-	\$ -	\$ -	\$ (43,731)	\$ 2,786,101	\$ 2,742,370
11							
12	Net Income				(867,456)		
13							
14	Dividends Paid				-		-
15							
16	Other/Reclass			2,846,280	43,731	(2,786,101)	
17							
18	Balance - December 31, 2018	-	\$ -	\$ 2,846,280	\$ (867,456)	\$ -	\$ 1,978,824
19							
20	Net Income				(1,417)		(1,417)
21							
22	Dividends Paid				-		-
23							
24	Other/Reclass			778,529	201,200		979,729
25							
26	Balance - December 31, 2019	-	\$ -	\$ 3,624,809	\$ (667,673)	\$ -	\$ 2,957,135
27	check		-	3,624,809	(667,674)		2,957,136
28							
29							

**Red Rock Utilities Wastewater**

Schedule E-5

Test Year Ended December 31, 2019

Detail Plant in Service

Line No.		End of Prior Year 12/31/2018	Net Additions	End of Test Year 12/31/2019
1	Utility Plant in Service			
2	351 Organization	\$ 11,982.22	\$ -	\$ 11,982.22
3	352 Franchises	59,751	-	59,751
4	353 Land and Land Rights	6,539	-	6,539
5	354 Structures and Improvements	3,075,846	7,747	3,083,592
6	355 Power Generation Equipment	31,432	-	31,432
7	360 Collections Wastewater - Force	-	-	-
8	361 Collections Wastewater - Gravity	6,650,004	(6,271)	6,643,734
9	362 Special Collecting Structures	128,020	-	128,020
10	363 Services to Customers	-	-	-
11	364 Flow Measuring Devices	-	-	-
12	365 Flow Measuring Installations	-	-	-
13	366 Reuse Services	32,602	12,770	45,372
14	367 Reuse Meters & Meter Installations	-	-	-
15	370 Receiving Wells	-	-	-
16	371 Pumping Equipment	69,138	56,154	125,291
17	374 Reuse Distribution Reservoirs	280,410	6,121	286,531
18	375 Reuse Trans. And Distr. Equipment	840,547	(62,449)	778,097
19	380 Treatment and Disposal Equipment	2,232,133	396,142	2,628,274
20	381 Plant Sewers	-	-	-
21	382 Outfall Sewer Lines	-	-	-
22	389 Other Plant and Misc. Equipment	-	1,363	1,363
23	390 Office Furniture and Equipment	10,039	2,811	12,850
24	390.1 Computer & Software	-	13,511	13,511
25	391 Transportation Equipment	8,224	29,940	38,164
26	392 Stores Equipment	-	-	-
27	393 Tools, Shop and Garage Equipment	-	-	-
28	394 Laboratory Equipment	2,601	4,727	7,327
29	395 Power Operated Equipment	-	-	-
30	396 Communication Equipment	882	94	976
31	397 Miscellaneous Equipment	-	4,413	4,413
32	398 Other Tangible Plant	22,853	37,292	60,145
33				
34				
35				
36	Total Utility Plant in Service	\$ 13,463,001	\$ 504,363	\$ 13,967,364
37				
38	107 Construction Work in Progress	\$ 27,515	25,452	\$ 52,967
39				
40	Total Plant	\$ 13,490,516	529,815	\$ 14,020,331
41				
42	Total Accum. Depreciation	\$ (4,181,034)	(386,914)	\$ (4,567,948)
43				
44	Total Net Plant	\$ 9,309,482	\$ 142,901	\$ 9,452,383

**Red Rock Utilities Wastewater**

Schedule E-6

Test Year Ended December 31, 2019

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Operating Revenues			
2	Residential	\$ 862,254	\$ 707,283	\$ 570,300
3	Commercial	19,603	16,080	12,965
4	Irrigation	7,182	5,891	4,750
5	Recycled	14,790	12,132	9,782
6				
7	Total Water Sales	\$ 903,829	\$ 741,386	\$ 597,798
8				
9	Adjustments	\$ 30,839		
10				
11	Miscellaneous	3,150	602	16,549
12				
13	Total Operating Revenues	\$ 876,140	\$ 741,988	\$ 614,347
14				
15	OPERATING EXPENSES:			
16	Operating Expenses (less tax and depreciation)	\$ 498,468	\$ 576,161	\$ 500,866
17				
18	Depreciation	\$ 236,339	\$ 304,606	\$ 386,590
19				
20	TAXES			
21	Income Taxes	\$ 85,839	\$ 677,882	\$ -
22	Property taxes	53,423	50,794	-
23	Other Taxes and Licenses	24	-	-
24				
25				
26	TOTAL TAXES	\$ 139,286	\$ 728,677	\$ -
27				
28	Total Operating Expenses	\$ 874,093	\$ 1,609,444	\$ 887,456
29				
30	Operating Income/(Loss)	\$ 2,047	\$ (867,456)	\$ (273,109)
31				
32				
33				

**Red Rock Utilities Wastewater**

Schedule E-7

Test Year Ended December 31, 2019

## Operating Statistics

Line No.	Wastewater Statistics	Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Total Gallons Treated (in thousands)	36,643	34,612	32,744
3				
4	Wastewater Revenues from Customers	859,121	730,071	597,798
5				
6	Year End Number of Customers	870	846	812
7				
8	Annual Gallons (in Thousands)			
9	Treated Per Year End Customer	42.12	40.91	40.32
10				
11	Annual Revenue Per Year End Customer	\$ 987	\$ 863	\$ 736
12				
13	Pumping Costs per Year End Customer	\$ 73.43	\$ 73.27	\$ 74.33
14				
15	Pumping Cost per 1,000 Gallons	\$ 1.74	\$ 1.79	\$ 1.84
16				
17				
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20				
21				



**Red Rock Utilities Wastewater**

Schedule E-8

Test Year Ended December 31, 2019

Taxes Charged to Operations

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Federal Taxes			
3	Income	\$ 83,018	\$ 677,882	\$ -
4	FICA (Employer's) *	10,419	930	-
5	Unemployment *	63	1	-
6	Total Federal Taxes	93,501	678,813	-
7				
8				
9	State Taxes			
10	Income	2,821	-	-
11	Property	26,282	(13,472)	-
12	Other	4,090	350	-
13	Unemployment *	35	3	-
14	Total State Taxes	33,228	(13,119)	-
15				
16				
17	Total Taxes to Operations	<u>\$ 126,728</u>	<u>\$ 665,694</u>	<u>\$ -</u>

\* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.

Line  
No.

**Following are the significant accounting policies for Global Water. Please note that some of these accounting policies may only be applicable to the parent company, GWRI.**

**Basis of Presentation and Principles of Consolidation**

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

The Company prepares its financial statements in accordance with the rules and regulations of the Securities and Exchange Commission ("SEC"). The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

The Company qualifies as an "emerging growth company", as defined in the Jumpstart Our Business Startups Act of 2012 (the "JOBS Act"), under the rules and regulations of the SEC. An emerging growth company may take advantage of specified reduced reporting and other requirements that are otherwise applicable generally to public companies. The Company has elected to take advantage of these provisions for up to five years or such earlier time that the Company is no longer an emerging growth company. The Company has elected to take advantage of some of the reduced disclosure obligations regarding financial statements. Also, as an emerging growth company, the Company can elect to delay adopting new or revised accounting standards issued subsequent to the enactment of the JOBS Act until such time as those standards apply to private companies. The Company has chosen to take advantage of this extended accounting transition provision.

**Significant Accounting Policies**

*Regulation*

Our regulated utilities and certain other balances are subject to regulation by the ACC and are therefore subject to Accounting Standards Codification Topic 980, *Regulated Operations* ("ASC 980").

*Property, plant, and equipment*

Property, plant, and equipment is stated at cost less accumulated depreciation provided on a straight-line. Depreciation rates for asset classes of utility property, plant, and equipment are established by the ACC. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant, and equipment. When units of utility property are replaced, renewed, or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation. For non-utility property, plant, and equipment, depreciation is calculated by the straight-line method over the estimated useful lives of depreciable assets. Cost and accumulated depreciation for non-utility property, plant, and equipment retired or disposed of are removed from the accounts and any resulting gain or loss is included in earnings.

In addition to third party costs, direct personnel costs and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

*Revenue Recognition—Water Services*

Water services revenues are recorded when service is rendered, or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading, and

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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Line  
No.

1 service transfer. Because the amounts charged for water connection fees are set by our regulator and not  
2 negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the  
3 culmination of a separate earnings process and are recognized when the service is provided.  
4 Meter installation fees are the fees charged to developers or builders associated with installing new water  
5 meters. Certain fees for meters are regulated by the ACC and are refundable to the end customer over a period  
6 of time. Refundable meter installation fees are recorded as a liability upon receipt. These fees are recognized  
7 as revenue when the service is rendered, or when a water meter is installed.  
8 *Revenue Recognition—Wastewater and Recycled Water Services*  
9 Wastewater service revenues are generally recognized when service is rendered. Wastewater services are  
10 billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on  
11 volumetric fees.  
12 *Revenue Recognition—Unregulated Revenues*  
13 Unregulated Revenues represent those revenues that are not subject to the ratemaking process of the  
14 ACC. Unregulated revenues are limited to rental revenue and imputed revenues resulting from certain  
15 infrastructure coordination and financing agreement arrangements ("ICFAs").  
16 *Allowance for Doubtful Accounts*  
17 Provisions are made for doubtful accounts due to the inherent uncertainty around the collectability of accounts  
18 receivable. The allowance for doubtful accounts is recorded as bad debt expense, and is classified as general  
19 and administrative expense. The allowance for doubtful accounts is determined considering the age of the  
20 receivable balance, type of customer (e.g., residential or commercial), payment history, as well as specific  
21 identification of any known or expected collectability issues.  
22 *Cash and Cash Equivalents*  
23 Cash and cash equivalents include all highly liquid investments in debt instruments with an original maturity of  
24 three months or less.  
25 *Restricted Cash*  
26 Restricted cash represents cash deposited relating to HUF tariffs, asset retirement obligations and pending  
27 legal matters. *Income Taxes*  
28 The Company utilizes the asset and liability method of accounting for income taxes. Under the asset and  
29 liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributable  
30 to differences between the financial statement carrying amounts of existing assets and liabilities and their  
31 respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply  
32 to taxable income in the years in which those temporary differences are expected to be recovered or settled.  
33 Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely  
34 than not that some portion or all of the deferred tax assets will not be realized.  
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**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Notes to Financial Statements

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Line  
No.

We evaluate uncertain tax positions using a two-step approach. Recognition (step one) occurs when we conclude that a tax position, based solely on its technical merits, is more-likely-than-not to be sustained upon examination. Measurement (step two) determines the amount of benefit that more-likely-than-not will be realized upon settlement. Derecognition of a tax position that was previously recognized would occur when we subsequently determine that a tax position no longer meets the more-likely-than-not threshold of being sustained. The use of a valuation allowance as a substitute for derecognition of tax positions is prohibited, and to the extent that uncertain tax positions exist, we provide expanded disclosures.

*Goodwill*

Goodwill represents the excess purchase price over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized, it is instead tested for impairment annually, or more often, if circumstances indicate a possible impairment may exist. As required, we evaluate goodwill for impairment annually, and do so as of November 1 of each year, and at an interim date if indications of impairment exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, overall financial performance, and entity specific events to determine whether it is more likely than not that the fair value of an operating and reportable segment is less than its carrying amount. We utilize internally developed discounted future cash flow models, third-party appraisals, or broker valuations to determine the fair value of the reporting unit. Under the discounted cash flow approach, we utilize various assumptions requiring judgment, including projected future cash flows, discount rates, and capitalization rates. Our estimated future cash flows are based on historical data, internal estimates, and external sources. We then compare the estimated fair value to the carrying value. If the carrying value is in excess of the fair value, an impairment charge is recorded to asset impairments within our consolidated statement of operations in the amount by which the reporting unit's carrying value exceeds its fair value, limited to the carrying value of goodwill.

*Intangible Assets*

Intangible assets not subject to amortization consist of certain permits expected to be renewable indefinitely, water rights and certain service areas acquired in transactions which did not meet the definition of business combinations for accounting purposes, and are considered to have indefinite lives. Intangible assets with indefinite lives are not amortized but are tested for impairment annually, or more often if certain circumstances indicate a possible impairment may exist. Amortized intangible assets consist primarily of acquired ICFA contract rights.

*Debt Issuance Costs*

In connection with the issuance of some of our long-term debt, we have incurred legal and other costs that we believe are directly attributable to realizing the proceeds of the debt issued. These costs are netted against long-term debt and amortized as interest expense using the effective interest method over the term of the respective debt.

*Impairment of Long-Lived Assets*

Management evaluates the carrying value of long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. If an indicator of possible impairment exists, an undiscounted cash flow analysis would be prepared to determine whether there is an actual impairment. Measurement of the impairment loss is based on the fair value of the asset. Generally, fair value will be determined using appraisals or valuation techniques such as the present value of expected future cash flows.

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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58*Advances and Contributions in Aid of Construction*

The Company has various agreements with developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the developers and are considered refundable advances for construction. These AIAC are non-interest-bearing and are subject to refund to the developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements' refunding period, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. CIAC are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant. For rate-making purposes, utility plant funded by AIAC or CIAC are generally excluded from rate base.

*Fair Value of Financial Instruments*

The carrying values of cash equivalents, trade receivables, and accounts payable approximate fair value due to the short-term maturities of these instruments. Portions of these non-interest-bearing instruments are payable annually through 2032 and amounts not paid by the contract expiration dates become nonrefundable. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels, and future rate increases. However, the fair value of these amounts would be less than their carrying value due to the non-interest-bearing feature.

*Segments*

Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker ("CODM") in deciding how to allocate resources and in assessing operating performance. In consideration of ASC 280—*Segment Reporting* the Company notes it is not organized around specific products and services, geographic regions, or regulatory environments. The Company currently operates in one geographic region within the State of Arizona, wherein each operating utility operates within the same regulatory environment.

While the Company reports its revenue, disaggregated by service type, on the face of its Statements of Operations, the Company does not manage the business based on any performance measure at the individual revenue stream level. The Company does not have any customers that contribute more than 10% to the Company's revenues or revenue streams. Additionally, we note that the CODM uses consolidated financial information to evaluate the Company's performance, which is the same basis on which he communicates the Company's results and performance to the Board of Directors. It is upon this consolidated basis from which he bases all significant decisions regarding the allocation of the Company's resources on a consolidated level. Based on the information described above and in accordance with the applicable literature, management has concluded that the Company is currently organized and operated as one operating and reportable segment.

**Red Rock Utilities Wastewater**

Schedule F-1

Test Year Ended December 31, 2019

Projected Income Statements - Present and Proposed

Line No.		Test Year Actual 12/31/2019	Present Rates Year Ended 12/31/2020	Adjustments	Proposed Rates Year Ended 12/31/2020
1	Operating Revenues	\$ 876,140	\$ 952,465	\$ 224,039	\$ 1,176,504
2					
3	701 Salaries and Wages	171,109	185,683	-	185,683
4	704 Employee Pensions and Benefits	14,225	14,225	-	14,225
5	710 Purchased Wastewater Treatment	-	-	-	-
6	711 Sludge Removal Expense	10,972	10,972	-	10,972
7	715 Purchased Power	63,883	64,031	-	64,031
8	716 Fuel for Power Production	-	-	-	-
9	718 Chemicals	11,009	11,034	-	11,034
10	720 Materials and Supplies	18,070	18,070	-	18,070
11	720 Repairs and Maintenance	24,602	24,602	-	24,602
12	720 Office Supplies and Expense	-	-	-	-
13	721 Office Expense	11,230	12,027	-	12,027
14	731 Contractual Services - Engineering	-	-	-	-
15	732 Contractual Services - Accounting	13,905	13,905	-	13,905
16	733 Contractual Services - Legal	9,878	9,878	-	9,878
17	734 Contractual Services - Management Fees	26,085	-	-	-
18	735 Contractual Services - Testing	10,923	10,923	-	10,923
19	736 Contractual Services - Other	28,793	47,444	-	47,444
20	740 Rents - Building	3,417	3,417	-	3,417
21	Intentionally Left Blank	-	-	-	-
22	742 Rents - Equipment	158	158	-	158
23	750 Transportation Expenses	7,481	7,481	-	7,481
24	756 Insurance - Vehicle	-	-	-	-
25	757 Insurance - General Liability	11,814	11,814	-	11,814
26	758 Insurance - Worker's Compensation	1,786	1,786	-	1,786
27	759 Insurance - Other	-	-	-	-
28	760 Advertising Expense	290	290	-	290
29	766 Regulatory Commission Expense - Rate Case	-	-	-	-
30	767 Regulatory Commission Expense - Other	2,180	2,180	-	2,180
31	770 Bad Debt Expense	4,265	4,637	1,091	5,728
32	775 Miscellaneous Expense	37,810	38,608	-	38,608
33	403 Depreciation Expense	236,339	262,205	-	262,205
34	408 Taxes Other Than Income	4,067	4,067	-	4,067
35	408 Property Taxes	53,423	70,864	5,485	76,349
36	408 Payroll Taxes	10,517	10,517	-	10,517
37	408 Other Taxes and Licenses	24	24	-	24
38	409 Income Taxes	85,839	(15,849)	54,085	38,236
39	Total Operating Expenses	874,093	824,992		885,653
40					
41	Operating Income / (Loss)	2,047	127,474	224,039	290,851
42					
43	OTHER INCOME / (EXPENSE)				
44	414 Gain/Loss on Dispositions	0	-	-	-
45	419 Interest and Dividend Income	-	-	-	-
46	421 Non-Utility Income	(149)	(149)	-	(149)
47	426 Miscellaneous Non-Utility (Expense)	(36)	(36)	-	(36)
48	427 Interest (Expense)	(3,280)	(3,280)	-	(3,280)
49	Total Other Income / (Expense)	(3,464)	(3,464)	-	(3,464)
50					
51	NET INCOME / (LOSS)	\$ (1,417)	\$ 124,009	\$ 224,039	\$ 287,387
52					

**Red Rock Utilities Wastewater**

Schedule F-2

Test Year Ended December 31, 2019

Projected Statements of Changes in Financial Position

Present and Proposed Rates

Line No.		Test Year 12/31/2019	Projected Year	
			Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>			
2	Net income (loss)	\$ (1,417)	\$ 124,009	\$ 287,387
3	<b>Adjustment to reconcile net income (loss)</b>			
4	Deferred compensation	-	-	-
5	Depreciation	236,339	262,205	262,205
6	Amortization	-	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-	-
8	Write-off of debt issuance costs	-	-	-
9	Gain on sale of 303 contracts	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-
11	Other gains and losses	-	-	-
12	(Gain) Loss on disposal of fixed assets	-	-	-
13	Loss on Sale of Willow Valley	-	-	-
14	Provision for doubtful accounts receivable	-	-	-
15	Deferred income tax (benefit) expense	88,981	88,981	88,981
16	Accounts receivables	464	464	464
17	Other Receivables	117,918	117,918	117,918
18	Accrued revenue	29,819	29,819	29,819
19	Infrastructure coordination and financing fee receivable	-	-	-
20	Income taxes receivable	-	-	-
21	Other current assets	(601)	(601)	(601)
22	Accounts payable and other current liabilities	57,666	57,666	57,666
23	Other noncurrent assets	-	-	-
24	Other noncurrent liabilities	-	-	-
25	Deferred revenue and prepaid ICFA fees	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	<b>529,169</b>	<b>680,462</b>	<b>843,839</b>
27				
28	<b>Investing Activities</b>			
29	Capital expenditures	(526,323)	(374,254)	(374,254)
30	Proceeds from the sale of Willow Valley	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-
32	(Deposits) withdrawals of restricted cash	-	-	-
33	Deposits	-	-	-
34	Advance in aid of construction release	-	-	-
35	<b>Net cash used in investing activities</b>	<b>(526,323)</b>	<b>(374,254)</b>	<b>(374,254)</b>
36				
37	<b>Financing Activities</b>			
38	Proceeds from bond	-	-	-
39	Deposits in bond service fund	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-
41	Repayments of bond debt	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-	-
43	Loan borrowings	-	-	-
44	Loan repayments	-	-	-
45	Principal payments under capital lease	-	-	-
46	Payment of Sonoran acquisition liability	-	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-	-
48	Financing costs paid	-	-	-
49	Debt issuance costs paid	-	-	-
50	Advances in aid of construction	-	-	-
51	Dividends Paid	-	-	-
52	Proceeds from sale of stock	-	-	-
53	Contributions in aid of construction under ICFA agreements	-	-	-
54	Payments of offering costs for sale of stock	-	-	-
55	Refunds of advances for construction	(2,846)	(2,846)	(2,846)
56	<b>Net cash (used) provided by financing activities</b>	<b>(2,846)</b>	<b>(2,846)</b>	<b>(2,846)</b>
57	<b>Net change in cash</b>	<b>(0)</b>	<b>303,361</b>	<b>466,739</b>
58				
59	<u>Supporting Schedules:</u>		<u>Recap Schedules</u>	
60	E-3		A-5	
61	F-3			

**Red Rock Utilities Wastewater**

Schedule F-3

Test Year Ended December 31, 2019

Projected Construction Requirements

Line No.	Property Classification	Through 12/31/2020	Through 12/31/2021	Through 12/31/2022
1				
2	Waste Water Treatment	\$ 261,700	\$ 70,000	\$ 265,000
3				
4	Collection Systems	3,500	10,000	10,000
5				
6	Recycled Water	-	5,000	5,000
7				
8	SCADA	-	5,000	5,000
9				
10	Other	109,054	1,000	1,000
11				
12	Totals	\$ 374,254	\$ 91,000	\$ 286,000
13				
14				
15				Recap Schedules
16				F-2 and A-4
17				



**Red Rock Utilities Wastewater**

Schedule F-4

Test Year Ended December 31, 2019

**Assumptions**

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Revenues and expenses were projected using the pro forma changes to the test year ending December 31, 2019. Actual expenses incurred during the test year ending December 31, 2019, were considered when developing pro forma adjustments. Where known and measurable changes are expected to occur, those changes are applied to determine pro form adjustments.

Construction forecasts are based on estimated plant requirements including new facilities, the replacement of existing facilities, and the improvement and maintenance of infrastructure necessary to ensure safe and reliable service.

Line No.	Customer Classification	[A] Revenue at 2019 Rates Sch. H-2 Col. C	[B] Revenue Annualized and adjusted for 2020 Rates	[C] Proposed Rates Sch. H-2 Col. F	[D] Proposed Increase Amount	[E] %
1						
2	Residential	\$ 862,254	\$ 934,451	\$ 1,119,813	\$ 185,362	19.8%
3	Commercial	19,603	22,778	27,360	4,582	20.1%
4	Irrigation	7,182	8,135	9,772	1,636	20.1%
5	Recycled	14,790	14,790	16,032	1,241	8.4%
6						
7	Total Waste Water Revenues	\$ 903,829	\$ 980,154	\$ 1,172,976	\$ 192,822	21.3%
8						
9	Other Revenues (Sch. C-1, L4 and L5)	3,150	3,150	3,150	-	0.0%
10						
11	Adjustment	(30,839)	(30,839)	379	31,217	-101.2%
12						
13	TCJA Credit Phase In	-	-		-	
14						
15	Total Operating Revenues	\$ 876,140	\$ 952,465	\$ 1,176,504	224,039	23.5%
16						
17						
18	Revenue Reconciliation					
19		Flat Rate Waste				
20	Revenue Per Book	\$ 859,121	\$ 13,869	\$ 872,991		
21						
22	Tax Act Refund	\$ -	\$ -	\$ -		
23	Accrued Revenue Consumption	\$ -	\$ -	\$ -		
24	Accrued Revenue Basic Meter Charge	\$ 29,819	\$ -	\$ 29,819		
25	Accrued Revenue Tax Act Refund	\$ -	\$ -	\$ -		
26	Bill Adjustments	\$ -	\$ -	\$ -		
27	Intercompany Bills	\$ -	\$ 922	\$ 922		
28						
29	Wastewater Revenue Adjusted	\$ 888,940	\$ 14,791	\$ 903,732		
30						
31	Bill Count Revenue	\$ 889,039	\$ 14,790	\$ 903,829		
32						
33	Variance	\$ (99)	\$ 1	\$ (98)		
34	Variance%	-0.0111%	0.0068%	-0.0108%		
35						
36						

Red Rock Utilities Wastewater  
Test Year Ended December 31, 2019  
Classification - Present and Proposed Rates.

Schedule H-2  
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		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
				Bill Count Water Revenues							
Line No.	Class of Service	Average Number of Customers	Average Consumption	Revenue at 2019 Rates	Revenue at 2020 Rates	Annualization Adjustments*	Adjusted Present Rates	Proposed Rates	Proposed Increase [I -H]	%	
1											
2	5/8" Residential	860	N/A	\$ 862,254	\$ 932,282	\$ 2,168	\$ 934,451	\$ 1,119,813	\$ 185,362	19.84%	
3	3/4" Residential	-	N/A	-	-	-	-	-	-		
4	1" Residential	-	N/A	-	-	-	-	-	-		
5	5/8" Commercial	-	N/A	-	-	-	-	-	-		
6	3/4" Commercial	-	N/A	-	-	-	-	-	-		
7	1" Commercial	-	N/A	-	-	-	-	-	-		
8	1.5" Commercial	1	N/A	4,691	5,423	-	5,423	6,514	1,091	20.12%	
9	2" Commercial	2	N/A	14,912	17,355	-	17,355	20,846	3,491	20.12%	
10	3" Commercial	-	N/A	-	-	-	-	-	-		
11	4" Commercial	-	N/A	-	-	-	-	-	-		
12	1" Irrigation	3	N/A	7,182	8,135	-	8,135	9,772	1,636	20.12%	
13	Recycled	5	272,286	14,790	14,790	-	14,790	16,032	1,241	8.39%	
14											
15											
16	Total Residential	860	N/A	\$ 862,254	\$ 932,282	\$ 2,168	\$ 934,451	\$ 1,119,813	\$ 185,362	19.84%	
17	Total Commercial	3	N/A	19,603	22,778	-	22,778	27,360	4,582	20.12%	
18	Total Irrigation	3		7,182	8,135	-	8,135	9,772	1,636	20.12%	
19	Recycled	5	272,286	14,790	14,790	-	14,790	16,032	1,241	8.39%	
20	Totals	871		903,829	977,986	2,168	980,154	1,172,976	192,822	19.67%	

\*Adjustment C-2.11  
Supporting Schedules  
Recap Schedules  
H-1

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-2

Page 2 of 2

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 15.00	\$ 35.00	\$ 20.00	-	\$ -
3	Reconnect	30.00	35.00	5.00	6	30
4	NSF Fees	25.00	30.00	5.00	1	5
5						
6	Proposed Misc. Service Charge Increase					<u>\$ 35</u>
7						
8						
9						

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Classification - Present and Proposed Rates

Schedule H-3

**Monthly Minimum Charges:**

Meter Size (All Classes)	Basic Service Charge		
	Present	Proposed	Change
5/8" X 3/4" Meter	\$ 90.39	\$ 108.57	\$ 18.18
3/4" Meter	135.59	108.57	(27.02)
1" Meter	225.98	271.44	45.46
1.5" Meter	451.95	542.86	90.91
2" Meter	723.12	868.58	145.46
3" Meter	1,355.85	1,628.58	272.73
4" Meter	2,259.75	2,714.30	454.55
6" Meter	4,519.50	5,428.60	909.10
8" Meter	NA	8,685.77	NA

**Effluent Charge:**

	Present	Proposed	Change
All Gallons (Per Acre Foot)	\$ 300.00	\$ 325.18	\$ 25.18
All Gallons (Per 1,000 Gallons)	0.92	1.00	0.08

Rate Case Expense  
Surcharge  
2023 and 2024 only

5/8" X 3/4" Meter	0.45
3/4" Meter	0.45
1" Meter	1.13
1.5" Meter	2.26
2" Meter	3.62
3" Meter	6.79
4" Meter	11.32
6" Meter	22.63
8" Meter	36.21

**Miscellaneous Service Charges**

	Present	Proposed
Establishment of Service	\$ 15.00	\$ 35.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	30.00	35.00
After Hours Service Charge, Per Hour	NA	50.00
After Hours Service Charge (Flat Rate)	\$50.00	NA
Deposit	(b)	(b)
Deposit Interest	(b)	(b)
NSF Check	25.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-603(D).

(b) Per A.A.C. R14-2-603(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-608(D)(5).

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-4

Page 1 of 2

Class of Service	Average Monthly Consumption	Present Rates Effective Sep-19	Proposed Rates	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Proposed Increase %
5/8" Residential	N/A	\$ 90.39	\$ 108.57	\$ 0.45	\$ 109.02	20.61%
3/4" Residential*	N/A	135.59	108.57	0.45	109.02	-19.59%
1" Residential	N/A	225.98	271.44	1.13	272.57	20.62%
1.5" Residential	N/A	451.95	542.86	2.26	545.12	20.62%
2" Residential	N/A	723.12	868.58	3.62	872.20	20.62%
5/8" Commercial	N/A	90.39	108.57	0.45	109.02	20.61%
3/4" Commercial*	N/A	135.59	108.57	0.45	109.02	-19.59%
1" Commercial	N/A	225.98	271.44	1.13	272.57	20.62%
1.5" Commercial	N/A	451.95	542.86	2.26	545.12	20.62%
2" Commercial	N/A	723.12	868.58	3.62	872.20	20.62%
3" Commercial	N/A	1,355.85	1,628.58	6.79	1,635.37	20.62%
4" Commercial	N/A	2,259.75	2,714.30	11.32	2,725.62	20.62%
6" Commercial*	N/A	4,519.50	5,428.60	22.63	5,451.23	20.62%
8" Commercial*	N/A	N/A	8,685.77	36.21	8,721.98	N/A

\*Currently no 3/4", 6", or 8" customers.

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-4

Page 2 of 2

Class of Service	Monthly Consumption	Present Rates	Proposed Rates	Proposed Increase	
	(1,000s)	Effective September 2019		Amount	%
Recycled Water					
	100	\$ 92	\$ 100	\$ 8	8.39%
	1100	\$ 1,013	\$ 1,098	\$ 85	8.39%
	2100	\$ 1,933	\$ 2,096	\$ 162	8.39%
	3100	\$ 2,854	\$ 3,094	\$ 240	8.39%
	4100	\$ 3,775	\$ 4,092	\$ 317	8.39%
	5100	\$ 4,695	\$ 5,090	\$ 394	8.39%
	6100	\$ 5,616	\$ 6,087	\$ 471	8.39%
	7100	\$ 6,537	\$ 7,085	\$ 549	8.39%
	8100	\$ 7,457	\$ 8,083	\$ 626	8.39%
	9100	\$ 8,378	\$ 9,081	\$ 703	8.39%
	10100	\$ 9,299	\$ 10,079	\$ 781	8.39%
	11100	\$ 10,219	\$ 11,077	\$ 858	8.39%
	12100	\$ 11,140	\$ 12,075	\$ 935	8.39%
	13100	\$ 12,061	\$ 13,073	\$ 1,012	8.39%
	14100	\$ 12,981	\$ 14,071	\$ 1,090	8.39%
	15100	\$ 13,902	\$ 15,069	\$ 1,167	8.39%
	16100	\$ 14,823	\$ 16,067	\$ 1,244	8.39%
	17100	\$ 15,743	\$ 17,065	\$ 1,321	8.39%
	18100	\$ 16,664	\$ 18,063	\$ 1,399	8.39%
	19100	\$ 17,585	\$ 19,061	\$ 1,476	8.39%
	20100	\$ 18,505	\$ 20,059	\$ 1,553	8.39%
	21100	\$ 19,426	\$ 21,057	\$ 1,631	8.39%
	22100	\$ 20,347	\$ 22,055	\$ 1,708	8.39%
	23100	\$ 21,267	\$ 23,053	\$ 1,785	8.39%
	24100	\$ 22,188	\$ 24,050	\$ 1,862	8.39%
	25100	\$ 23,109	\$ 25,048	\$ 1,940	8.39%
	26100	\$ 24,029	\$ 26,046	\$ 2,017	8.39%
	27100	\$ 24,950	\$ 27,044	\$ 2,094	8.39%
	28100	\$ 25,871	\$ 28,042	\$ 2,172	8.39%
	29100	\$ 26,791	\$ 29,040	\$ 2,249	8.39%

**Red Rock Utilities Wastewater**

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-5

Page 1 of 3

Rate Schedule: All Wastewater

Line No.	Class of Service	Number of Bills	Average Number of Customers
1			
2	5/8" Residential	10314	860
3	3/4" Residential	0	0
4	1" Residential	0	0
5	5/8" Commercial	0	0
6	3/4" Commercial	0	0
7	1" Commercial	0	0
8	1.5" Commercial	12	1
9	2" Commercial	24	2
10	3" Commercial	0	0
11	4" Commercial	0	0
12	1" Irrigation	36	3



Red Rock Utilities Wastewater  
Test Year Ended December 31, 2019  
Classification - Present and Proposed Rates

Schedule H-5  
Page 2 of 3

Rate Schedule:		Recycled					
Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No. % of Total	Cumulative Consumption Amount % of Total		
0	0	-	-	0.00%	-	-	0.00%
1	1000	1	501	1 1.69%	501	0.00%	
1001	2000	-	-	1 1.69%	501	0.00%	
2001	3000	-	-	1 1.69%	501	0.00%	
3001	4000	1	3,501	2 3.39%	4,001	0.02%	
4001	5000	-	-	2 3.39%	4,001	0.02%	
5001	6000	1	5,501	3 5.08%	9,502	0.06%	
6001	7000	2	13,001	5 6.47%	22,503	0.14%	
7001	8000	1	7,501	6 10.17%	30,003	0.19%	
8001	9000	-	-	6 10.17%	30,003	0.19%	
9001	10000	-	-	6 10.17%	30,003	0.19%	
10001	11000	2	21,001	8 13.56%	51,004	0.32%	
11001	12000	-	-	8 13.56%	51,004	0.32%	
12001	13000	-	-	8 13.56%	51,004	0.32%	
13001	14000	-	-	8 13.56%	51,004	0.32%	
14001	15000	-	-	8 13.56%	51,004	0.32%	
15001	16000	-	-	8 13.56%	51,004	0.32%	
16001	17000	-	-	8 13.56%	51,004	0.32%	
17001	18000	1	17,501	9 15.25%	68,505	0.43%	
18001	19000	-	-	9 15.25%	68,505	0.43%	
19001	20000	-	-	9 15.25%	68,505	0.43%	
20001	21000	-	-	9 15.25%	68,505	0.43%	
21001	22000	-	-	9 15.25%	68,505	0.43%	
22001	23000	-	-	9 15.25%	68,505	0.43%	
23001	24000	1	23,501	10 16.95%	92,005	0.57%	
24001	25000	2	49,001	12 20.34%	141,006	0.88%	
25001	26000	-	-	12 20.34%	141,006	0.88%	
26001	27000	-	-	12 20.34%	141,006	0.88%	
27001	28000	-	-	12 20.34%	141,006	0.88%	
28001	29000	-	-	12 20.34%	141,006	0.88%	
29001	30000	-	-	12 20.34%	141,006	0.88%	
30001	31000	1	30,501	13 22.03%	171,507	1.07%	
31001	32000	-	-	13 22.03%	171,507	1.07%	
32001	33000	1	32,501	14 23.73%	204,007	1.27%	
33001	34000	-	-	14 23.73%	204,007	1.27%	
34001	35000	-	-	14 23.73%	204,007	1.27%	
35001	36000	-	-	14 23.73%	204,007	1.27%	
36001	37000	-	-	14 23.73%	204,007	1.27%	
37001	38000	-	-	14 23.73%	204,007	1.27%	
38001	39000	-	-	14 23.73%	204,007	1.27%	
39001	40000	-	-	14 23.73%	204,007	1.27%	
40001	41000	1	40,501	15 25.42%	244,508	1.52%	
41001	42000	-	-	15 25.42%	244,508	1.52%	
42001	43000	-	-	15 25.42%	244,508	1.52%	
43001	44000	-	-	15 25.42%	244,508	1.52%	
44001	45000	-	-	15 25.42%	244,508	1.52%	
45001	46000	-	-	15 25.42%	244,508	1.52%	
46001	47000	1	46,501	16 27.12%	291,008	1.81%	
47001	48000	-	-	16 27.12%	291,008	1.81%	
48001	49000	-	-	16 27.12%	291,008	1.81%	
49001	50000	-	-	16 27.12%	291,008	1.81%	
50001	51000	-	-	16 27.12%	291,008	1.81%	
51001	52000	-	-	16 27.12%	291,008	1.81%	
52001	53000	-	-	16 27.12%	291,008	1.81%	
53001	54000	-	-	16 27.12%	291,008	1.81%	
54001	55000	-	-	16 27.12%	291,008	1.81%	
55001	56000	-	-	16 27.12%	291,008	1.81%	
56001	57000	1	56,501	17 28.81%	347,509	2.16%	
57001	58000	-	-	17 28.81%	347,509	2.16%	
58001	59000	-	-	17 28.81%	347,509	2.16%	
59001	60000	-	-	17 28.81%	347,509	2.16%	
60001	61000	-	-	17 28.81%	347,509	2.16%	
61001	62000	-	-	17 28.81%	347,509	2.16%	
62001	63000	-	-	17 28.81%	347,509	2.16%	
63001	64000	-	-	17 28.81%	347,509	2.16%	
64001	65000	-	-	17 28.81%	347,509	2.16%	
65001	66000	-	-	17 28.81%	347,509	2.16%	
66001	67000	-	-	17 28.81%	347,509	2.16%	
67001	68000	-	-	17 28.81%	347,509	2.16%	
68001	69000	-	-	17 28.81%	347,509	2.16%	
69001	70000	-	-	17 28.81%	347,509	2.16%	
70001	71000	-	-	17 28.81%	347,509	2.16%	
71001	72000	-	-	17 28.81%	347,509	2.16%	
72001	73000	1	72,501	18 30.51%	420,009	2.61%	
73001	74000	-	-	18 30.51%	420,009	2.61%	
74001	75000	-	-	18 30.51%	420,009	2.61%	
75001	76000	-	-	18 30.51%	420,009	2.61%	
76001	77000	-	-	18 30.51%	420,009	2.61%	
77001	78000	-	-	18 30.51%	420,009	2.61%	
78001	79000	-	-	18 30.51%	420,009	2.61%	
79001	80000	-	-	18 30.51%	420,009	2.61%	
80001	81000	-	-	18 30.51%	420,009	2.61%	
81001	82000	-	-	18 30.51%	420,009	2.61%	
82001	83000	-	-	18 30.51%	420,009	2.61%	
83001	84000	-	-	18 30.51%	420,009	2.61%	
84001	85000	-	-	18 30.51%	420,009	2.61%	
85001	86000	-	-	18 30.51%	420,009	2.61%	
86001	87000	-	-	18 30.51%	420,009	2.61%	
87001	88000	-	-	18 30.51%	420,009	2.61%	
88001	89000	-	-	18 30.51%	420,009	2.61%	
89001	90000	-	-	18 30.51%	420,009	2.61%	
90001	91000	-	-	18 30.51%	420,009	2.61%	
91001	92000	-	-	18 30.51%	420,009	2.61%	
92001	93000	1	92,501	19 32.20%	512,510	3.19%	
93001	94000	1	93,501	20 33.90%	606,010	3.77%	
94001	95000	1	94,501	21 35.59%	700,511	4.36%	
95001	96000	-	-	21 35.59%	700,511	4.36%	
96001	97000	-	-	21 35.59%	700,511	4.36%	
97001	98000	1	97,501	22 37.29%	798,011	4.97%	
98001	99000	-	-	22 37.29%	798,011	4.97%	
99001	100000	-	-	22 37.29%	798,011	4.97%	

Continued on page 3

**Red Rock Utilities Wastewater**  
Test Year Ended December 31, 2019  
Classification - Present and Proposed Rates

Schedule H-5  
Page 3 of 3

Rate Schedule: Recycled

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
103,800	103,800	1	103,800	23	38.98%	901,811	5.61%
109,370	109,370	1	109,370	24	40.68%	1,011,181	6.29%
113,530	113,530	1	113,530	25	42.37%	1,124,711	7.00%
114,420	114,420	1	114,420	26	44.07%	1,239,131	7.71%
118,700	118,700	1	118,700	27	45.76%	1,357,831	8.45%
118,940	118,940	1	118,940	28	47.46%	1,476,771	9.19%
123,800	123,800	1	123,800	29	49.15%	1,600,571	9.96%
143,500	143,500	1	143,500	30	50.85%	1,744,071	10.86%
151,900	151,900	1	151,900	31	52.54%	1,895,971	11.80%
171,190	171,190	1	171,190	32	54.24%	2,067,161	12.87%
171,600	171,600	1	171,600	33	55.93%	2,238,761	13.94%
221,100	221,100	1	221,100	34	57.63%	2,459,861	15.31%
233,100	233,100	1	233,100	35	59.32%	2,692,961	16.76%
244,000	244,000	1	244,000	36	61.02%	2,936,961	18.28%
248,200	248,200	1	248,200	37	62.71%	3,185,161	19.83%
291,400	291,400	1	291,400	38	64.41%	3,476,561	21.64%
333,100	333,100	1	333,100	39	66.10%	3,809,661	23.71%
384,000	384,000	1	384,000	40	67.80%	4,193,661	26.10%
385,700	385,700	1	385,700	41	69.49%	4,579,361	28.51%
402,900	402,900	1	402,900	42	71.19%	4,982,261	31.01%
413,000	413,000	1	413,000	43	72.88%	5,395,261	33.58%
445,100	445,100	1	445,100	44	74.58%	5,840,361	36.35%
459,400	459,400	1	459,400	45	76.27%	6,299,761	39.21%
495,100	495,100	1	495,100	46	77.97%	6,794,861	42.30%
520,800	520,800	1	520,800	47	79.66%	7,315,661	45.54%
527,500	527,500	1	527,500	48	81.36%	7,843,161	48.82%
539,100	539,100	1	539,100	49	83.05%	8,382,261	52.18%
553,800	553,800	1	553,800	50	84.75%	8,936,061	55.62%
593,100	593,100	1	593,100	51	86.44%	9,529,161	59.32%
636,900	636,900	1	636,900	52	88.14%	10,166,061	63.28%
664,100	664,100	1	664,100	53	89.83%	10,830,161	67.42%
664,100	664,100	1	664,100	54	91.53%	11,494,261	71.55%
749,800	749,800	1	749,800	55	93.22%	12,244,061	76.22%
758,100	758,100	1	758,100	56	94.92%	13,002,161	80.94%
915,700	915,700	1	915,700	57	96.61%	13,917,861	86.64%
950,500	950,500	1	950,500	58	98.31%	14,868,361	92.55%
1,196,500	1,196,500	1	1,196,500	59	100.00%	16,064,861	100.00%

Totals	59	16,064,861	59	16,064,861
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Average No. of Customers: 5

Average Consumption: 272,286

Median Consumption: 533,300

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule A-1

Test Year Ended December 31, 2019

Computation of Increase in Gross Revenue Requirement

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 43,620,186	\$ 43,620,186
2					
3	Adjusted Operating Income (Loss)			2,091,694	2,091,694
4					
5	Current Rate of Return (Line 3 /Line 1)			4.80%	4.80%
6					
7	Required Operating Income (Line 9 * Line 1)			3,676,050	3,676,050
8					
9	Required Rate of Return			8.43%	8.43%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			1,584,356	1,584,356
12					
13	Gross Revenue Conversion Factor			1.368345	1.368345
14					
15	Increase in Gross Revenue Requirements			2,167,945	2,167,945
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates*	Rates	Increase	Increase
20					
21	Residential	\$ 11,709,973	\$ 12,919,429	\$ 1,209,457	10.3%
22	Commercial	746,671	857,444	110,772	14.8%
23	Irrigation	1,950,139	2,232,693	282,554	14.5%
24	Lake	52,657	60,278	7,621	14.5%
25	Construction Hydrant	159,327	193,001	33,674	21.1%
26	Raw Water	457,461	519,739	62,278	13.6%
27					
28	Total of Water Revenues	\$ 15,076,228	\$ 16,782,584	\$ 1,706,356	11.3%
29					
30	Adjustment**	(392,334)	622	392,957	-100.2%
31					
32	TCJA Credit Phase In	(68,633)		68,633	-100.0%
33					
34	Miscellaneous Revenues	452,359	452,359	-	0.0%
35					
36	Total Operating Revenues	\$ 15,067,619	\$ 17,235,565	\$ 2,167,945	14.4%
37					
38	Total Adjusted Revenues (Schedule C-1)	\$ 15,067,619	\$ 17,235,565	\$ 2,167,945	14.4%
39					
40	*At 2021 Rates.				
41	**See Schedule H-1				
42					
43	Supporting Schedules:				
44	B-1				
45	C-1				
46	C-3				
47	H-1				

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule A-2

Test Year Ended December 31, 2019

## Summary of Results of Operations

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2017	12/31/2018	Actual 12/31/2019	Adjusted 12/31/2019	Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	Gross Revenues	NA	NA	\$ 14,678,356	\$ 15,067,619	\$ 15,067,619	\$ 17,235,565
2							
3	Revenue Deductions and						
4	Operating Expenses	NA	NA	12,676,932	12,975,925	12,975,925	13,559,514
5							
6	Operating Income	NA	NA	2,001,424	2,091,694	2,091,694	3,676,051
7							
8	Other Income and Deductions	NA	NA	(2,345)	(2,345)	(2,345)	(2,345)
9							
10	Interest Expense	NA	NA	(61,596)	(61,596)	(61,596)	(61,596)
11							
12	Net Income	NA	NA	1,937,482	2,027,753	2,027,753	3,612,110
13							
14	Common Shares	NA	NA	2,000	2,000	2,000	2,000
15							
16	Earned Per Average						
17	Common Share	NA	NA	969	1,014	1,014	1,806
18							
19	Dividends Per						
20	Common Share	NA	NA	-	-	-	-
21							
22	Payout Ratio	NA	NA	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	NA	NA	3.3%	3.5%	3.5%	6.2%
26							
27	Return on Year End						
28	Capital	NA	NA	3.3%	3.5%	3.5%	6.2%
29							
30	Return on Average						
31	Common Equity	NA	NA	3.3%	3.5%	3.5%	6.2%
32							
33	Return on Year End						
34	Common Equity	NA	NA	3.3%	3.5%	3.5%	6.2%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	NA	NA	NA	NA	NA	NA
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	NA	NA	NA	NA	NA	NA
42							
43							
44	Supporting Schedules:						
45	E-2						
46	C-1						
47	F-1						

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule A-3

## Summary of Capital Structure

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2017	12/31/2018	12/31/2019	12/31/2021
1	Short-Term Debt	NA	NA	\$ -	\$ -
2					
3	Long-Term Debt	NA	NA	-	-
4					
5	Total Debt	NA	NA	-	-
6					
7	Preferred Stock	NA	NA	-	-
8					
9	Common Equity	NA	NA	58,070,079	58,070,079
10					
11	Total Capital	NA	NA	58,070,079	58,070,079
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	NA	NA	-	-
16					
17	Long-Term Debt	NA	NA	-	-
18					
19	Total Debt	NA	NA	-	-
20					
21	Preferred Stock	NA	NA	-	-
22					
23	Common Equity	NA	NA	100%	100%
24					
25	Total Capital	NA	NA	100%	100%
26					
27	Weighted Cost of				
28	Short-Term Debt	NA	NA	-	-
29					
30	Weighted Cost of				
31	Long-Term Debt	NA	NA	-	-
32					
33	Weighted Cost of				
34	Senior Debt	NA	NA	-	-
35					
36					
37	Note: For purposes of the rate case cost of capital calculation, the parent company's (GWRS) debt				
38	is imputed to the utilities. See the D Schedules.				
39					
40	<u>Supporting Schedules:</u>				
41	E-1				
42	D-1				
43					
44					

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule A-4

Test Year Ended December 31, 2019

Construction Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2017	NA	NA	NA
2					
3	Prior Year Ended	12/31/2018	NA	NA	NA
4					
5	Test Year Ended	12/31/2019	\$ 6,091,483	\$ 6,648,206	\$ 117,134,047
6					
7	Projected Year Ended	12/31/2020	3,740,147	3,740,147	120,874,194
8					
9					
10					
11					
12					
13	<u>Supporting Schedules:</u>				
14	F-3				
15	E-5				
16					
17					

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule A-5

Test Year Ended December 31, 2019

Comparative Statement of Changes in Financial Position

Line No.		Prior Years Ended		Test Year 12/31/2019	Projected Year	
		12/31/2017	12/31/2018		Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>					
2	Net income (loss)	NA	NA	\$ 1,937,482	\$ 2,027,753	\$ 3,612,110
3	<b>Adjustment to reconcile net income (loss)</b>					
4	Deferred compensation	NA	NA	-	-	-
5	Depreciation	NA	NA	3,451,188	3,468,009	3,468,009
6	Amortization	NA	NA	-	-	-
7	Amortization of deferred debt issuance costs and discounts	NA	NA	-	-	-
8	Write-off of debt issuance costs	NA	NA	-	-	-
9	Gain on sale of 303 contracts	NA	NA	-	-	-
10	(Gain) Loss on Equity Investment	NA	NA	-	-	-
11	Other gains and losses	NA	NA	-	-	-
12	(Gain) Loss on disposal of fixed assets	NA	NA	(2,209)	(2,209)	(2,209)
13	Loss on Sale of Willow Valley	NA	NA	-	-	-
14	Provision for doubtful accounts receivable	NA	NA	(8,445)	(8,445)	(8,445)
15	Deferred income tax (benefit) expense	NA	NA	132,585	132,585	132,585
16	Accounts receivables	NA	NA	(59,174)	(59,174)	(59,174)
17	Other Receivables	NA	NA	283	283	283
18	Accrued revenue	NA	NA	(4,693)	(4,693)	(4,693)
19	Infrastructure coordination and financing fee receivable	NA	NA	-	-	-
20	Income taxes receivable	NA	NA	-	-	-
21	Other current assets	NA	NA	172,101	172,101	172,101
22	Accounts payable and other current liabilities	NA	NA	328,306	328,306	328,306
23	Other noncurrent assets	NA	NA	309,195	309,195	309,195
24	Other noncurrent liabilities	NA	NA	-	-	-
25	Deferred revenue and prepaid ICFA fees	NA	NA	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	NA	NA	6,256,619	6,363,711	7,948,068
27						
28	<b>Investing Activities</b>					
29	Capital expenditures	NA	NA	(6,178,871)	(3,740,147)	(3,740,147)
30	Purchase adjustments	NA	NA	-	-	-
31	Proceeds from sale of fixed and intangible assets	NA	NA	-	-	-
32	(Deposits) withdrawals of restricted cash	NA	NA	(344,012)	(344,012)	(344,012)
33	Deposits	NA	NA	-	-	-
34	Advance in aid of construction release	NA	NA	-	-	-
35	<b>Net cash used in investing activities</b>	NA	NA	(6,522,883)	(4,084,159)	(4,084,159)
36						
37	<b>Financing Activities</b>					
38	Proceeds from bond	NA	NA	-	-	-
39	Deposits in bond service fund	NA	NA	-	-	-
40	Proceeds withdrawn from bond service fund	NA	NA	-	-	-
41	Repayments of bond debt	NA	NA	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	NA	NA	-	-	-
43	Loan borrowings	NA	NA	-	-	-
44	Loan repayments	NA	NA	-	-	-
45	Principal payments under capital lease	NA	NA	-	-	-
46	Payment of Sonoran acquisition liability	NA	NA	-	-	-
47	Acquisition of utilities, deferred acquisition payments	NA	NA	-	-	-
48	Financing costs paid	NA	NA	-	-	-
49	Debt issuance costs paid	NA	NA	-	-	-
50	Advances in aid of construction	NA	NA	902,590	902,590	902,590
51	Dividends Paid	NA	NA	-	-	-
52	Contributions in aid of construction	NA	NA	-	-	-
53	Contributions in aid of construction under ICFA agreements	NA	NA	-	-	-
54	Payments of offering costs for sale of stock	NA	NA	-	-	-
55	Refunds of advances for construction	NA	NA	(635,941)	(635,941)	(635,941)
56	<b>Net cash (used) provided by financing activities</b>	NA	NA	266,649	266,649	266,649
57	<b>Net change in cash</b>	NA	NA	385.25	2,546,201	4,130,558
58						
59	<u>Supporting Schedules:</u>					
60	E-3					
61	F-2					

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule B-1

**Summary of Fair Value Rate Base**

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	120,874,194
2	Less: Accumulated Depreciation	39,513,925
3		
4	Net Plant in Service	81,360,269
5		
6	<u>LESS:</u>	
7	Net Contributions in Aid of Construction (CIAC)	4,937,848
8	Advances in Aid of Construction (AIAC)	36,833,407
9	Customer Deposits	742,305
10	Deferred Income Tax Liabilities	(3,580,400)
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	
14	Deferred Tax Assets	1,118,897
15	Working Capital	(40,383)
16	Utility Plant Acquisition Adjustment	114,563
17		
18	Original Cost Rate Base	43,620,186
19		
20		
21	<u>Supporting Schedules:</u>	Recap Schedule
22	B-2	A-1
23	B-3	
24	E-1	
25	B-5	
26		



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Detail Plant in Service

Schedule B-2

Page 1 of 2

Line No.		A Actual Test Year End	B PTYP Adjustment 1 B.2.1	C Adjustment 2 B.2.2	D Adjustment 3 B.2.3	E Adjustment 4 B.2.4	F Adjustment 5 B.2.5	G Adjustment 6 B.2.6	H Adjusted Test Year As Filed
1	Utility Plant in Service								
2	301 Organization	54,296							54,296
3	302 Franchises	69,631							69,631
4	303 Land and Land Rights	246,910	67,269						314,178
5	304 Structures and Improvements	10,093,952	834,958						10,928,910
6	305 Collecting & Improving Reservoirs	-							-
7	306 Lake, River, Canal Intakes	1,855							1,855
8	307 Wells and Springs	7,393,990	706,311						8,100,300
9	308 Infiltration Galleries	-							-
10	309 Supply Mains	2,457,818							2,457,818
11	310 Power Generation Equipment	385,760							385,760
12	311 Pumping Equipment	7,630,698	79,946						7,710,644
13	320 Water Treatment Equipment	51,039							51,039
14	320.1 Water Treatment Plants	641,769							641,769
15	320.2 Solution Chemical Feeders	62,263	6,495						68,757
16	320.3 Point-of-Use Treatment Devices	-							-
17	330 Distribution Reservoirs and Standpipes	-							-
18	330.1 Storage Tanks	2,322,427	539,478						2,861,905
19	330.2 Pressure Tanks	767,542							767,542
20	331 Transmission and Distribution Mains	54,283,441	1,120,512						55,403,952
21	333 Services	6,091,416							6,091,416
22	334 Meters and Meter Installations	12,980,234	262,158						13,242,392
23	335 Hydrants	5,227,966	35,373						5,263,339
24	336 Backflow Prevention Devices	30,993							30,993
25	339 Other Plant and Misc. Equipment	431,958							431,958
26	340 Office Furniture and Equipment	555,044	1,380						556,425
27	340.1 Computer & Software	431,812	66,995						498,807
28	341 Transportation Equipment	1,026,483							1,026,483
29	342 Stores Equipment	312							312
30	343 Tools, Shop and Garage Equipment	107,545							107,545
31	344 Laboratory Equipment	148,008							148,008
32	345 Power Operated Equipment	190,034							190,034
33	346 Communication Equipment	352,005							352,005
34	347 Miscellaneous Equipment	192,450							192,450
35	348 Other Tangible Plant	2,904,395	19,273						2,923,668
36	Total Utility Plant in Service	117,134,047	3,740,147	-	-	-	-	-	120,874,194
37									
38	107 Construction Work in Progress	20,147,807							20,147,807
39									
40	Total Plant	137,281,854	3,740,147	-	-	-	-	-	141,022,001
41									
42	Total Accum. Depreciation	39,737,186	71,949	-			(295,209)		39,513,925
43									
44	Total Net Plant	97,544,668	3,668,198	-	-	-	295,209	-	101,508,076

Supporting Schedules  
E-1Recap Schedules  
B-1

Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated  
 Test Year Ended December 31, 2019

Schedule B-2  
 Page 2 of 2

	UNADJUSTED	ADJ #B1 Post Test Year Plant	ADJ #B2	ADJ #B3	ADJ #B4	ADJ #B5	ADJ #B6	ADJ #B7	ADJUSTED
Gross Plant in Service	117,134,047	3,740,147	-	-	-	-	-	-	120,874,194
Less:									
Accumulated Depreciation	39,737,186	71,949	-	-	-	(295,209)	-	-	39,513,925
Net Plant in Service	77,396,862	3,668,198	-	-	-	295,209	-	-	81,360,269
Less:									
Advances in Aid of Construction	36,833,407								36,833,407
Contributions in Aid of Construction									
Gross	5,525,059								5,525,059
Accumulated Amortization	(587,211)								(587,211)
Net Contributions in Aid of Construction	4,937,848								4,937,848
Deferred Income Tax Liabilities	1,471,396	4,527	(5,056,322)						(3,580,400)
Customer Deposits	742,305								742,305
Add:									
Working Capital	(40,383)								(40,383)
Deferred Tax Assets	1,551,849		(432,953)						1,118,897
Utility Plant Acquisition Adjustment*	1,932,706			(1,818,144)					114,563
Total Rate Base:	36,856,079	3,663,672	4,623,370	(1,818,144)	-	295,209	-	-	43,620,186

\*(Red Rock Only)

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule B-2.1

Test Year Ended December 31, 2019

Adjustment 1 Post Test Year Plant

LINE NO.

		Asset Cost Projects Completed as		Projected Thru			Depreciation	Depreciation
	NARUC	of Filing	Adjustments	901 Allocation	2020 Year End	Total PTYP	Rate	Expense
1								
2		303	67,269	-	-	67,269	0%	-
3		304	1,027,729	(212,772)	20,000	834,958	3.33%	27,804
4		307	706,311	-	-	706,311	3.33%	23,520
5		311	32,446	-	47,500	79,946	12.50%	9,993
6		320.2	6,495	-	-	6,495	20.00%	1,299
7		330.1	539,478	-	-	539,478	2.22%	11,976
8		331	930,512	-	190,000	1,120,512	2.00%	22,410
9		334	148,848	-	113,310	262,158	8.33%	21,838
10		335	1,373	-	34,000	35,373	2.00%	707
11		340	16,226	(16,226)	1,380	1,380	6.67%	92
12		340.1	51,935	(27,998)	43,057	66,995	33.33%	22,329
13		348	9,273	-	10,000	19,273	10.00%	1,927
14		TOTAL	3,537,895	(256,995)	44,437	414,810	3,740,147	143,897

## Accumulated Depreciation With Half Year Convention

\$ 71,949

AD Tax\* \$ 93,504

AD Regulatory 71,949

Difference 21,555

Tax Rate 21%

Change in ADIT 4,527

\*5% Depreciation Rate Applied to all Plant

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule B-2.2

**Adjustment 2 Deferred Tax**LINE  
NO.

1	Deferred Tax Liability (Book)	1,471,396
2	Less	
3	Assets affected by Valencia Deferred Gain	5,056,322
4	Deferred Tax Liability (Adjusted)	(3,584,927)
5		
6		
7	Deferred Tax Assets (Book)	1,551,849
8	Less	
9	Deferred Compensation	357,974
10	Management Options	74,979
11		
12	Total Adjustment	432,953
13		
14	Deferred Tax Assets (Adjusted)	1,118,897
15		
16		
17		
18		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule B-2.3

**Adjustment to Acquisition Premium**

Line No.	Estimate of Red Rock Water October 16, 2018 Rate Base	
1	Plant in Service	6,601,963
2	Less: Accumulated Depreciation	(1,984,151)
3		
4	Net Plant in Service	4,617,811
5		
6	<u>LESS:</u>	
7	Net Contributions in Aid of Construction (CIAC)	2,074,634
8	Advances in Aid of Construction (AIAC)	1,894,394
9	Customer Deposits	75,970
10	Deferred Income Tax Liabilities	-
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	
14	Deferred Tax Assets	-
15	Working Capital	
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	572,813
19		
20	% Cap on AP per Decision No 75626	20%
21		
22	Allowable Acquisition Premium	114,563
23		
24	Acquisition Premium (Book)	1,932,706
25		
26	Adjustment	(1,818,144)
27		
28		
29		
30		
31		

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Schedule B-2.5

## Rate Base Adjustment 5 Accumulated Depreciation Restatement

Line  
No.

1			Retained	
2	NARUC	2019 Depr	Earnings	Total Accum
3	Account	Adjustment	Adjustment	Depr Adjust
3	304	(0)	(2,514)	(2,514)
4	307	0	(9,442)	(9,442)
5	309	(0)	(6,493)	(6,493)
6	310	(5,518)	(60,295)	(65,813)
7	320	0	(484)	(484)
8	320.1	(0)	(16,667)	(16,667)
9	330.1	(102)	(22,615)	(22,717)
10	330.2	0	(568)	(568)
11	331	(752)	(155,358)	(156,110)
12	333	0	(2,254)	(2,254)
13	334	(0)	(40)	(40)
14	335	0	(15,614)	(15,614)
15	336	125	210	335
16	339	0	(602)	(602)
17	340	89	(591)	(502)
18	340.1	180	265	445
19	343	0	(258)	(258)
20	344	1,217	5,721	6,938
21	345	56	(2,692)	(2,636)
22	348	60	(272)	(212)
23		(4,646)	(290,564)	(295,209)
24				
25	Accumulated Depreciation Book			39,737,186
26				
27	Adjustment 2.5			(295,209)
28				
29	Accumulated Depreciation Adjusted			39,441,976
30				
31				
32				
33				

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Schedule B-3 RCND Rate Base Pro forma

Schedule B-3

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Schedule B-4 RCND By Major Plant Account

Schedule B-4

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |



Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated  
Test Year Ended December 31, 2019  
Schedule B-5 Computation of Working Capital

Schedule B-5  
Page 1 of 2

LINE NO.

		Test Year Results	Revenue Lag Days	Expense Lag Days	Net Lag Days	Lead / Lag Factor	Working Cash Requirement
1	Operating Expenses						
2							
3	Purchased Power	\$ 1,644,009	\$ 39	\$ 24	\$ 16	\$ 0	\$ 71,683
4	Payroll	5,849,624	39	9	31	0	492,369
5	Chemicals	265,021	39	17	22	0	16,221
6	Property & Liability Insurance	280,025	39	2	37	0	28,546
7	Worker's Compensation Insurance	90,650	39	(69)	108	0	26,932
8	Medical, Vision, Dental, LTD & Life Insurance	642,050	39	3	36	0	63,543
9	Other O&M (Excluding Rate Case Expense)	1,053,862	39	38	1	0	3,028
10	Federal Income Taxes	86,375	39	38	2	0	463
11	State Income Taxes	141,000	39	38	2	0	757
12	FICA Taxes	371,590	39	9	31	0	31,277
13	FUTA & SUTA Taxes	4,979	39	9	31	0	419
14	Property Taxes	2,165,582	39	180	(140)	(0)	(831,277)
15	Registration, Svc. Contracts, & Misc. Fees	1,683,381	39	34	5	0	24,643
16	Retirement Annuities (401k)	163,492	39	66	(26)	(0)	(11,665)
17							
18	Total	\$ 14,441,639					\$ (83,060)
19							
20							
21	Supporting Schedules						Recap Schedules
22	(a) E-1						B-1
23							
24							
25							
26							
27							

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule B-5

Test Year Ended December 31, 2019

Page 2 of 2

## Schedule B-5 Computation of Working Capital

LINE NO.

	Total Working Cash Requirement		2019 Year End Counts	Percent Allocation	Allocation of Working Capital
1					
2	\$ (83,060)	Palo Verde	21,109	46.1%	\$ (38,307)
3		Santa Cruz	21,357	46.7%	(38,757)
4		North Scottsdale	92	0.2%	(167)
5		Tonopah	413	0.9%	(749)
6		Eagletail	57	0.1%	(103)
7		Turner Ranches	963	2.1%	(1,748)
8		Red Rock Sewer	883	1.9%	(1,602)
9		Red Rock Water	896	2.0%	(1,626)
10			45,770		
11					
12		Palo Verde RRS Consolidated			(39,909)
13		Santa Cruz RRW Consolidated			(40,383)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					

Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated  
Test Year Ended December 31, 2019  
Adjusted Test Year Income Statement

Schedule C-1

Line No.		[A]	[B]	[C]	[D]	[E]
		Actual Test Year	Pro Forma Adjustments - As Filed	Adjusted Test Year - As Filed	Proposed Rate Increase	Adjusted With Rate Increase
1	<b>Operating Revenue</b>					
2	461 Metered Water Revenue	14,225,997	389,263	14,615,261	2,167,945	16,783,206
3	460 Unmetered Water Revenue	-	-	-	-	-
4	462 Fire Protection Revenue	-	-	-	-	-
5	469 Guaranteed Revenues (Surcharges)	-	-	-	-	-
6	471 Miscellaneous Service Revenues	-	-	-	-	-
7	474 Other Water Revenue	452,359	-	452,359	-	452,359
8	<b>Total Revenues</b>	14,678,356	389,263	15,067,619	2,167,945	17,235,565
9						
10	<b>Operating Expenses</b>					
11	601 Salaries and Wages	2,993,648	373,688	3,367,336	-	3,367,336
12	604 Employee Pensions and Benefits	393,143	-	393,143	-	393,143
13	610 Purchased Water	4,843	-	4,843	-	4,843
14	615 Purchased Power	812,171	17,045	829,215	-	829,215
15	616 Fuel for Power Production	-	-	-	-	-
16	618 Chemicals	63,536	1,333	64,869	-	64,869
17	620 Materials and Supplies	24,703	-	24,703	-	24,703
18	620.1 Repairs and Maintenance	43,795	-	43,795	-	43,795
19	620.2 Office Supplies and Expense	146,509	20,419	166,928	-	166,928
20	630 Contractual Services	-	-	-	-	-
21	631 Contractual Services - Engineering	-	-	-	-	-
22	632 Contractual Services - Accounting	352,001	-	352,001	-	352,001
23	633 Contractual Services - Legal	258,717	-	258,717	-	258,717
24	634 Contractual Services - Management Fees	758,366	(758,366)	-	-	-
25	635 Contractual Services - Water Testing	37,527	-	37,527	-	37,527
26	636 Contractual Services - Other	337,851	478,070	815,921	-	815,921
27	640 Rents	-	-	-	-	-
28	641 Rental of Building/Real Property	86,318	-	86,318	-	86,318
29	642 Rental of Equipment	8,440	-	8,440	-	8,440
30	650 Transportation Expenses	67,762	-	67,762	-	67,762
31	656 Insurance - Vehicles	-	-	-	-	-
32	657 Insurance - General Liability	210,976	-	210,976	-	210,976
33	657.1 Insurance - Health and Life	-	-	-	-	-
34	658 Insurance - Worker's Comp	45,146	-	45,146	-	45,146
35	660 Advertising	13,834	-	13,834	-	13,834
36	665 Regulatory Commission Expense - Rate	-	-	-	-	-
37	667 Regulatory Commission Expense - Other	55,847	(24,630)	31,217	-	31,217
38	670 Bad Debt Expense	(7,072)	48,883	41,811	6,016	47,827
39	675 Miscellaneous Expense	1,107,847	20,454	1,128,301	-	1,128,301
40	403 Depreciation Expense	3,451,188	16,821	3,468,009	-	3,468,009
41	408 Taxes Other Than Income	94,529	-	94,529	-	94,529
42	408.11 Property Taxes	922,514	246,876	1,169,390	53,081	1,222,471
43	408.12 Payroll Taxes	169,992	-	169,992	-	169,992
44	408.13 Other Taxes and Licenses	-	-	-	-	-
45	409 Income Taxes	140,340	(141,599)	(1,259)	524,492	523,233
46	427.1 Customer Security Deposit Interest	82,462	-	82,462	-	82,462
47	<b>Total Operating Expenses</b>	12,676,932	298,992	12,975,925	583,589	13,559,514
48						
49	<b>Operating Income / (Loss)</b>	2,001,424	90,271	2,091,694	1,584,357	3,676,051
50						
51	<b>Other Income / (Expense)</b>					
52	414 Gain/Loss on Dispositions	(3,076)	-	(3,076)	-	(3,076)
53	419 Interest and Dividend Income	210	-	210	-	210
54	421 Non-Utility Income	1,157	-	1,157	-	1,157
55	426 Miscellaneous Non-Utility (Expense)	(637)	-	(637)	-	(637)
56	427 Interest (Expense)	(61,596)	-	(61,596)	-	(61,596)
57	<b>Total Other Income / (Expense)</b>	(63,941)	-	(63,941)	-	(63,941)
58						
59	<b>Net Income / (Loss)</b>	1,937,482	90,271	2,027,753	1,584,357	3,612,110

Supporting Schedules  
E-2 and C-2

Recap Schedule  
A-1

Line No.		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
		Actual Test Year	Adjustment 1 C.2.1	Adjustment 2 C.2.2	Adjustment 3 C.2.3	Adjustment 4 Rate Phase C.2.4	Adjustment 5 Depreciation C.2.5	Adjustment 6 Payroll Adjustments C.2.6	Adjustment 7 Bonus Exclusion C.2.7	Adjustment 8 FATHOM C.2.8	Adjustment 9 Cnv True Up C.2.9	Adjustment 10 CAP Removal C.2.10	Adjustment 11 Annualization C.2.11	Adjustment 12 C.2.12	Adjustment 13 Depreciation Restatement C.2.13	Adjustment 14 C.2.14	Adjustment 15 C.2.15	Adjusted Test Year As Filed	Adjustment 16 Bad Debt C.2.1	Adjustment 17 Property Tax C.2.2	Adjustment 18 Income Tax C.2.3	Adjustment 19 Revenue Increase A-1	Adjustment 20	Adjusted With Rate Increase
1	Operating Revenue																							
2	461 Metered Water Revenue	14,225,997				116,466							272,777					14,615,261				2,167,945		16,783,206
3	460 Unmetered Water Revenue	-																-						-
4	462 Fire Protection Revenue	-																-						-
5	469 Guaranteed Revenues (Surcharges)	-																-						-
6	471 Miscellaneous Service Revenues	-																-						-
7	474 Other Water Revenue	452,359																452,359						452,359
8	Total Revenues	14,678,356	-	-	-	116,466	-	-	-	-	-	-	272,777	-	-	-	-	15,087,619	-	-	-	2,167,945	-	17,235,565
9																								
10	Operating Expenses																							
11	601 Salaries and Wages	2,993,648						390,712	(403,834)	386,811								3,367,336						3,367,336
12	604 Employee Pensions and Benefits	393,143																393,143						393,143
13	610 Purchased Water	-																4,843						4,843
14	615 Purchased Power	812,171																829,215						829,215
15	616 Fuel for Power Production	-											17,045					-						-
16	618 Chemicals	63,536												1,333				64,869						64,869
17	620 Materials and Supplies	24,703																24,703						24,703
18	620.1 Repairs and Maintenance	43,795																43,795						43,795
19	620.2 Office Supplies and Expense	146,509											20,419					166,928						166,928
20	630 Contractual Services	-																-						-
21	631 Contractual Services - Engineering	-																-						-
22	632 Contractual Services - Accounting	352,001																352,001						352,001
23	633 Contractual Services - Legal	258,717																258,717						258,717
24	634 Contractual Services - Management Fees	758,366								(758,366)								-						-
25	635 Contractual Services - Water Testing	37,527																37,527						37,527
26	636 Contractual Services - Other	337,851								478,070								815,921						815,921
27	640 Rents	-																-						-
28	641 Rental of Building/Real Property	86,318																86,318						86,318
29	642 Rental of Equipment	8,440																8,440						8,440
30	650 Transportation Expenses	67,762																67,762						67,762
31	656 Insurance - Vehicles	-																-						-
32	657 Insurance - General Liability	210,976																210,976						210,976
33	657.1 Insurance - Health and Life	-																-						-
34	658 Insurance - Worker's Comp	45,146																45,146						45,146
35	660 Advertising	13,834																13,834						13,834
36	665 Regulatory Commission Expense - Rate	-																-						-
37	667 Regulatory Commission Expense - Other	55,847										(24,630)						31,217						31,217
38	670 Bad Debt Expense	(7,072)	48,883								20,454							41,811	6,016					47,827
39	675 Miscellaneous Expense	1,107,847																1,128,301						1,128,301
40	403 Depreciation Expense	3,451,168				71,949					(50,482)				(4,646)			3,468,009						3,468,009
41	408 Taxes Other Than Income	94,529																94,529						94,529
42	408.11 Property Taxes	922,514		246,876														1,169,390		53,081				1,222,471
43	408.12 Payroll Taxes	169,992																169,992						169,992
44	408.13 Other Taxes and Licenses	-																-						-
45	409 Income Taxes	140,340			(141,599)													(1,259)				524,492		523,233
46	427.1 Customer Security Deposit Interest	82,462																82,462						82,462
47	Total Operating Expenses	12,676,932	48,883	246,876	(141,599)	-	71,949	390,712	(403,834)	147,367	(50,482)	(24,630)	18,378	-	(4,646)	-	-	12,975,925	6,016	53,081	524,492	-	-	13,559,514
48																								
49	Operating Income / (Loss)	2,001,424	(48,883)	(246,876)	141,599	116,466	(71,949)	(390,712)	403,834	(147,367)	50,482	24,630	254,399	-	4,646	-	-	2,091,694	(6,016)	(53,081)	(524,492)	2,167,945	-	3,676,051
50																								
51	Other Income / (Expense)																							
52	414 Gain/Loss on Dispositions	(3,076)																(3,076)						(3,076)
53	419 Interest and Dividend Income	210																210						210
54	421 Non-Utility Income	1,157																1,157						1,157
55	426 Miscellaneous Non-Utility (Expense)	(637)																(637)						(637)
56	427 Interest (Expense)	(61,596)																(61,596)						(61,596)
57	Total Other Income / (Expense)	(63,941)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(63,941)	-	-	-	-	-	(63,941)
58																								
59	Net Income / (Loss)	1,937,482	(48,883)	(246,876)	141,599	116,466	(71,949)	(390,712)	403,834	(147,367)	50,482	24,630	254,399	-	4,646	-	-	2,027,753	(6,016)	(53,081)	(524,492)	2,167,945	-	3,612,110

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.1

Income Statement Adjustment 1 &amp; 16

Adjust Bad Debt Expense for Change in Revenue Levels

Line No.		
1	Bad Debt Expense - Test Year Actual (Sch C-2)	(7,072)
2		
3	Bad Debt Expense Based on 2016-2018 average for Santa Cruz	40,731
4		
5	Actual Test Year Revenues (Sch C-2)	14,678,356
6	Bad Debt Expense Rate	0.28%
7		
8		
9	Adjusted Test Year Revenues (Sch C-2)	15,067,619
10	Bad Debt Expense Rate	0
11	Expected Bad Debt Expense	41,811
12		
13	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	48,883
14		
15		
16	Proposed Revenues (Sch C-2)	17,235,565
17	Bad Debt Expense Rate	0
18	Expected Bad Debt Expense Based on Proposed Revenues	47,827
19		
20	Adjustment to Bad Debt Expense	6,016

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule C-2.2

Test Year Ended December 31, 2019

Income Statement Adjustments 2 &amp; 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 15,067,619	\$ 15,067,619
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	30,135,238	\$ 30,135,238
4	Proposed Revenue Requirement	15,067,619	\$ 17,235,565
5	Subtotal (Line 3 + Line 4)	45,202,858	47,370,803
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	15,067,619	\$ 15,790,268
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	30,135,238	\$ 31,580,535
10	Plus: 10% of CWIP -	2,014,781	2,014,781
11	Less: Net Book Value of Licensed Vehicles	309,822	309,822
12	Full Cash Value (Line 9 + Line 10 - Line 11)	31,840,197	\$ 33,285,494
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	5,731,235	\$ 5,991,389
15	Composite Property Tax Rate	20.4038%	20.4038%
16			
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 1,169,390	
18	Actual Test Year Property Tax Expense	922,514	
19			
20	Test Year Adjustment (Line 17-Line 18)	\$ 246,876	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 1,222,471
22	Test Year Adjusted Property Tax Expense (Line 17)		1,169,390
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 53,081
24			
25	Increase to Property Tax Expense		\$ 53,081
26	Increase in Revenue Requirement		2,167,945
27	Increase to Property Tax per Dollar Increase in Revenue (Line 25/Line 26)		2.448456%
28			
29			
30			

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.3

Income Statement Adjustments 3 &amp; 20

Income Taxes

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ADJUSTMENTS	[C] ADJUSTED TEST YEAR AS FILED
1	Income Taxes	\$ 140,340	\$ (141,599)	\$ (1,259)
2				
3				
4		ADJUSTED TEST		ADJUSTED WITH
5	DESCRIPTION	YEAR AS FILED	ADJUSTMENTS	RATE INCREASE
6				
7	Income Taxes	\$ (1,259)	\$ 524,492	\$ 523,233
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule C-2.4

Test Year Ended December 31, 2019

Income Statement Adjustments 4

Phase In of Rates Through 2021

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] 2020 Phase In Revenue Impact Relative to 2019	[C] 2021 Phase In Revenue Impact Relative to 2020	[D] 2020 TCJA Credit Impact Relative to 2019	[E] 2021 TCJA Credit Impact Relative to 2020	[D] ADJUSTED TEST YEAR AS FILED
1	Metered Water Revenue	\$ 14,225,997	\$ 142,482	\$ 42,637	\$ (34,316)	\$ (34,317)	\$ 14,342,484
2							
3	Total 2020 - 2021 ADJUSTMENT						
4	\$	116,486					
5							
6							
7	TCJA Bill Credit 2019	346,497					
8	TCJA Bill Credit 2020	380,813					
9	Change	(34,316)					
10							
11	TCJA Bill Credit 2020	380,813					
12	TCJA Bill Credit 2021	415,130					
13	Change	(34,317)					



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Schedule C-2.5

Income Statement Adjustments 5

Depreciation Expense

LINE NO.

LINE NO.	Asset Cost Projects Completed as					Projected Thru 2020 Year End	Total	Depreciation Rate	Depreciation Expense
	NARUC of Filing		Adjustments	901 Allocation					
1									
2	303	67,269	-	-	-	-	67,269	0%	-
3	304	1,027,729	(212,772)	-	20,000	-	834,958	3.33%	27,804
4	307	706,311	-	-	-	-	706,311	3.33%	23,520
5	311	32,446	-	-	47,500	-	79,946	12.50%	9,993
6	320.2	6,495	-	-	-	-	6,495	20.00%	1,299
7	330.1	539,478	-	-	-	-	539,478	2.22%	11,976
8	331	930,512	-	-	190,000	-	1,120,512	2.00%	22,410
9	334	148,848	-	-	113,310	-	262,158	8.33%	21,838
10	335	1,373	-	-	34,000	-	35,373	2.00%	707
11	340	16,226	(16,226)	1,380	-	-	1,380	6.67%	92
12	340.1	51,935	(27,998)	43,057	-	-	66,995	33.33%	22,329
13	348	9,273	-	-	10,000	-	19,273	10.00%	1,927
14	TOTAL	3,537,895	(256,995)	44,437	414,810	-	3,740,147		143,897
15									

Depreciation Expense with half year convention 71,949

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Schedule C-2.6

Income Statement Adjustments 6

Payroll Adjustments

Line

Number	Position Title	Palo Verde	Santa Cruz	Red Rock Sewer	Red Rock Water	Tonopah	Eagletail	Scottsdale	Turner Ranches
1	<b>O&amp;M 2019 Vacancies (Personnel all in)</b>								
2	Maintenance Engineer	-	-	-	-	55,689	7,686	12,405	-
3	Client Services Analyst	5,185	5,185	-	-	-	-	-	-
4	Water Quality Technician	10,590	10,727	436	459	207	23	46	482
5	Instrumental Control Specialist	9,742	9,742	-	-	-	-	-	-
6	Asset Mgmt & Maintenance Superintendent	2,021	2,021	-	-	-	-	-	-
7	Operator 1 - PVUC Only	-	-	3,165	3,212	-	-	-	-
8	Operator 1 - Maricopa PV Split	25,184	2,798	-	-	-	-	-	-
9	Operator 1 - Maricopa PV Split	27,387	3,043	-	-	-	-	-	-
10	Operator 1 - Maricopa SC Split	1,777	15,995	-	-	-	-	-	-
11	<b>Total O&amp;M 2019 Vacancies</b>	81,885	49,512	3,602	3,671	55,896	7,709	12,451	482
12									
13	<b>O&amp;M New Positions 2020 (Salary plus benefits)</b>								
14	West Valley OPS	-	-	-	-	46,690	6,444	10,401	-
15	West Valley OPS on call	-	-	-	-	4,101	566	913	-
16	Env Compliance Supervisor	59,888	60,668	2,468	2,598	1,169	130	260	2,728
17	EMMT I	36,099	36,099	-	-	-	-	-	-
18	<b>Total O&amp;M New Positions 2020</b>	95,988	96,767	2,468	2,598	51,960	7,140	11,574	2,728
19									
20	<b>G&amp;A 2019 Vacancies (Salary plus Benefits)</b>								
21	Development Services Project Manager	32,302	32,723	1,331	1,401	631	70	140	1,471
22	Regulatory Accountant	24,227	24,542	998	1,051	473	53	105	1,104
23	Safety and Programs Coordinator	19,568	19,822	806	849	382	42	85	891
24	<b>Total G&amp;A 2019 Vacancies</b>	76,097	77,087	3,136	3,301	1,486	165	330	3,466
25									
26	<b>G&amp;A New Positions 2020 (Salary plus Benefits)</b>								
27	Engineer	18,574	18,816	766	806	363	40	81	846
28	Director of IT	99,835	101,135	4,115	4,331	1,949	217	433	4,548
29	Water Resources Support Specialist	30,943	31,346	1,275	1,342	604	67	134	1,410
30	<b>Total G&amp;A New Positions 2020</b>	149,352	151,296	6,156	6,479	2,916	324	648	6,803
31									
32	<b>Total Adjustment to Salaries and Wages 601</b>	403,322	374,662	15,362	16,050	112,257	15,338	25,003	13,480

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.7

Income Statement Adjustments 7

Employee Bonus and Options

LINE

NO.

Salaries and Wages Expense Adjustment to Remove 50% of Bonus Expense  
and Options Expense for CEO and CFO

1		
2	601 Salaries and Wages	2,993,648
3		
4	Bonus Expense Excluded	(61,149)
5		
6	Deferred Comp Excluded	(179,039)
7		
8	Employee Options Expense	(163,646)
9	Total Adjustment	(403,834)
10		
11	Adjusted 601 Salaries and Wages	2,589,814
12		
13		
14		
15		

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Schedule C-2.8

Income Statement Adjustments 8

Impact of FATHOM Contract Cancellation

Line

Number

1

2

3

		Palo Verde	Red Rock Sewer	Santa Cruz	Red Rock Water	Turner Ranches	North Scottsdale	Greater Tonopah	Eagletail
4	<b>Description</b>								
5	2019 actual move out of Contract Services - Management Fees	(856,672)	(26,085)	(726,438)	(31,928)	-	(6,397)	(25,957)	(4,105)
6									
7	Moves into								
8	2020 Budgeted O&M Expenses (636 and 736)	452,546	18,652	458,436	19,633	20,615	1,963	8,835	982
9	2020 Budgeted G&A Expenses - Bank Fees (675 and 775)	19,362	798	19,614	840	882	84	378	42
10	2020 Budgeted G&A Expenses - IT Expenses (620.2 and 721)	19,362	797	19,580	839	880	84	377	42
11									
12									
13	2020 Budgeted O&M personnel Expenses	173,824	7,164	176,086	7,541	7,918	754	3,394	377
14	2020 Budgeted G&A personnel Expenses	192,336	7,927	194,840	8,344	8,762	834	3,755	417
15	<b>Adjustment to Salaries and Wages</b>	366,160	15,091	370,925	15,885	16,680	1,589	7,148	794
16									
17	<b>Net Adjustment</b>	758	9,252	142,118	5,269	39,057	(2,677)	(9,218)	(2,245)

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.9

**Income Statement Adjustments 9**

Line

Number

**2019 Fixed Asset Additions Half Year Depreciation Adjustment**

Account No.	Description	Santa Cruz + RRW
301	Organization	-
302	Franchises	-
303	Land and Land Rights	-
304	Structures and Improvements	10,941
305	Collecting & Improving Reservoirs	-
306	Lake, River, Canal Intakes	-
307	Wells and Springs	8,598
308	Infiltration Galleries	-
309	Supply Mains	-
310	Power Generation Equipment	-
311	Pumping Equipment	4,102
320	Water Treatment Equipment	-
320.1	Water Treatment Plants	-
320.2	Solution Chemical Feeders	626
320.3	Point-of-Use Treatment Devices	-
330	Distribution Reservoirs and Standpipes	-
330.1	Storage Tanks	4,870
330.2	Pressure Tanks	-
331	Transmission and Distribution Mains	35,242
333	Services	8,118
334	Meters and Meter Installations	18,284
335	Hydrants	2,162
336	Backflow Prevention Devices	-
339	Other Plant and Misc. Equipment	493
340	Office Furniture and Equipment	2,529
340.1	Computer & Software	13,753
341	Transportation Equipment	12,803
342	Stores Equipment	-
343	Tools, Shop and Garage Equipment	62
344	Laboratory Equipment	89
345	Power Operated Equipment	-
346	Communication Equipment	1,242
347	Miscellaneous Equipment	-
348	Other Tangible Plant	4,041
	<b>Subtotal</b>	<b>127,953</b>
	<b>Less: Amortization of CIAC</b>	<b>(178,435)</b>
	<b>DEPRECIATION EXPENSE</b>	<b>(50,482)</b>

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Income Statement Adjustments 10  
Remove Customer Assistance Program (CAP) Expense

Schedule C-2.10

Line  
Number

1		
2		
3	667 Regulatory Commission Expense - Other	\$55,847
4	<u>Allocated CAP Expense</u>	<u>24,630</u>
5	Adjusted 667 Regulatory Commission Expense - Other	\$31,217
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule C-2.11

Test Year Ended December 31, 2019

Income Statement Adjustment 11

Remove Annualization Revenue &amp; Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential	1,414	1,416	2	50	\$ 1,191
2	3/4" Residential	19,926	20,438	512	44	272,641
3	1" Residential	11	11	-	98	-
4	1.5" Residential	-	-	-	-	-
5	2" Residential	1	1	-	-	-
6	Subtotal Residential	21,352	21,866	514	-	273,832
7						
8						
9	5/8" Commercial	7	7	-	366	-
10	3/4" Commercial	10	11	1	54	647
11	1" Commercial	30	29	(1)	142	(1,701)
12	1.5" Commercial	44	44	-	261	-
13	2" Commercial	77	77	-	456	-
14	3" Commercial	7	7	-	1,615	-
15	4" Commercial	-	-	-	-	-
16	Subtotal Commercial	175	175	-	-	(1,055)
17						
18	5/8" Irrigation	4	4	-	30	-
19	3/4" Irrigation	38	38	-	72	-
20	1" Irrigation	38	38	-	160	-
21	1.5" Irrigation	33	33	-	732	-
22	2" Irrigation	93	93	-	1,205	-
23	3" Irrigation	1	1	-	7,333	-
24	4" Irrigation	2	2	-	4,333	-
25		-	-	-	-	-
26	Subtotal Irrigation	209	209	-	-	-
27						
28	1" Hydrant	1		-		-
29	2" Hydrant	29	29	-	375	-
30	3" Hydrant	5	3		440	
31	Subtotal Hydrant	34	32	-		-
32						
33	2" Lake	1	1	-	4,345	-
34						
35	Raw Water	10	10	-	3,254	-
36						
37	Totals	21,781	22,293	514		272,777
38						
39						
40						
41						
42						
43						
44	Class of Expense			Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
45						
46	Pumping			\$ 0.36	47,399	\$ 17,045
47	Water Treatment			\$ 0.03	47,399	1,333
48						
49	Totals					\$ 18,378
50						

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.13

**Income Statement Adjustment 13 Depreciation Restatement**Line  
No

	NARUC	2019 Depr	Retained	Total Accum
	Account	Adjustment	Earnings Adjustment	Depr Adjust
1				
2	304	(0)	(2,514)	(2,514)
3	307	0	(9,442)	(9,442)
4	309	(0)	(6,493)	(6,493)
5	310	(5,518)	(60,295)	(65,813)
6	320	0	(484)	(484)
7	320.1	(0)	(16,667)	(16,667)
8	330.1	(102)	(22,615)	(22,717)
9	330.2	0	(568)	(568)
10	331	(752)	(155,358)	(156,110)
11	333	0	(2,254)	(2,254)
12	334	(0)	(40)	(40)
13	335	0	(15,614)	(15,614)
14	336	125	210	335
15	339	0	(602)	(602)
16	340	89	(591)	(502)
17	340.1	180	265	445
18	343	0	(258)	(258)
19	344	1,217	5,721	6,938
20	345	56	(2,692)	(2,636)
21	348	60	(272)	(212)
22		(4,646)	(290,564)	(295,209)
23				
24	Depreciation Expense Book			3,451,188
25				
26	Adjustment 2.13			(4,646)
27				
28	Depreciation Expense Adjusted			3,446,542
29				
30				



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019  
 Adjusted Test Year Income Statement

Schedule C-3  
 Page 1 of 2

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.8710%
2	Uncollectible Revenue Effective Rate	0.2085%
3	Property Taxes Effective Rate	1.8395%
4	Total Tax Percentage	26.9190%
5		
6	Operating Income % = 100% - Tax Percentage	73.0810%
7		
8		
9		
10		
11	<u>1</u> = Gross Revenue Conversion Factor	
12	Operating Income %	1.368345
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
24	C-3, page 2	A-1
25		
26		
27		
28		

### GROSS REVENUE CONVERSION FACTOR

Line No.

Description

(A)

(B)

(C)

(D)

(E)

(F)

Calculation of Gross Revenue Conversion Factor:

Revenue100.0000%

Uncollectible Factor (Line 11)0.2085%

Revenues (L1 - L2)99.7915%

Combined Federal and State Income Tax and Property Tax Rate (Line 23)26.7105%

Subtotal (L3 - L4)73.0810%

Revenue Conversion Factor (L1 / L5)1.368345

Calculation of Uncollectible Factor:

Unity100.0000%

Combined Federal and State Tax Rate (L17)24.8710%

One Minus Combined Income Tax Rate (L7 - L8 )75.1290%

Uncollectible Rate0.2775%

Uncollectible Factor (L9 \* L10 )0.2085%

Calculation of Effective Tax Rate:

Operating Income Before Taxes (Arizona Taxable Income)100.0000%

Arizona State Income Tax Rate4.9000%

Federal Taxable Income (L12 - L13)95.1000%

Applicable Federal Income Tax Rate (L55 Col F)21.0000%

Effective Federal Income Tax Rate (L14 x L15)19.9710%

Combined Federal and State Income Tax Rate (L13 +L16)24.8710%

Calculation of Effective Property Tax Factor

Unity100.0000%

Combined Federal and State Income Tax Rate (L17)24.8710%

One Minus Combined Income Tax Rate (L18-L19)75.1290%

Property Tax Factor2.4485%

Effective Property Tax Factor (L20\*L21)1.8395%

Combined Federal and State Income Tax and Property Tax Rate (L17+L22)26.7105%

Required Operating Income\$3,676,050

Adjusted Test Year Operating Income (Loss)\$2,091,694

Required Increase in Operating Income (L24 - L25)\$1,584,356

Income Taxes on Recommended Revenue (Col. (F), L52)\$523,233

Income Taxes on Test Year Revenue (Col. (C), L52)\$ (1,259)

Required Increase in Revenue to Provide for Income Taxes (L27 - L28)\$524,492

Recommended Revenue Requirement\$17,235,565

Uncollectible Rate (Line 10)0.2775%

Uncollectible Expense on Recommended Revenue (L24 \* L25)\$47,827

Adjusted Test Year Uncollectible Expense\$-

Required Increase in Revenue to Provide for Uncollectible Exp.\$47,827

Property Tax with Recommended Revenue\$1,222,471

Property Tax on Test Year Revenue\$922,514

Increase in Property Tax Due to Increase in Revenue (L35-L36)\$299,957

Total Required Increase in Revenue (L26 + L29 + L37)\$2,456,631

(A)

(B)

(C)

Total

Test Year

Water

Revenue\$15,067,619\$15,067,619

Operating Expenses Excluding Income Taxes\$12,977,184\$12,977,184

Synchronized Interest (L47)\$2,095,498\$2,095,498

Arizona Taxable Income (L39 - L40 - L41)\$ (5,063)\$ (5,063)

Arizona State Effective Income Tax Rate\$4.9000%\$4.9000%

Arizona Income Tax (L42 x L43)\$ (248)\$ (248)

Federal Taxable Income (L42-L44)\$ (4,815)\$ (4,815)

Federal Tax Rate\$21.0000%\$21.00%

Federal Income Taxes\$ (1,011)\$ (1,011)

Total Federal Income Tax\$ (1,011)\$ (1,011)

Combined Federal and State Income Tax (L35 + L42)\$ (1,259)\$ (1,259)

(D)

(E)

(F)

Total

Company Recommended

Water

Revenue\$17,235,565\$17,235,565

Operating Expenses Excluding Income Taxes\$13,036,281\$13,036,281

Synchronized Interest (L47)\$2,095,498\$2,095,498

Arizona Taxable Income (L39 - L40 - L41)\$2,103,787\$2,103,786

Arizona State Effective Income Tax Rate\$4.9000%\$4.9000%

Arizona Income Tax (L42 x L43)\$103,086\$103,086

Federal Taxable Income (L42-L44)\$2,000,701\$2,000,700

Federal Tax Rate\$21.00%\$21.00%

Federal Income Taxes\$420,147\$420,147

Total Federal Income Tax\$420,147\$420,147

Combined Federal and State Income Tax (L35 + L42)\$523,233\$523,233

COMBINED Applicable Federal Income Tax Rate [Col. (D), L53 - Col. (A), L53 / [Col. (D), L45 - Col. (A), L45]

21.0000%

WATER Applicable Federal Income Tax Rate [Col. (F), L53 - Col. (C), L53] / [Col. (F), L45 - Col. (C), L45]

21.0000%

Calculation of Interest Synchronization:

Rate Base

Weighted Average Cost of Debt

Synchronized Interest (L59 X L60)

Water\$43,620,186

4.80%

\$2,095,498

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

## Summary Cost of Capital

Schedule D-1

Page 1 of 2

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Return
1					
2	Short-Term Debt	\$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	58,070,079	100.00%	3.60%	3.60%
7					
8	Totals	<u>\$ 58,070,079</u>	<u>100.00%</u>		<u>3.60%</u>

Line No.	Description	End of Test Year - Proposed				End of Projected Year - Proposed Rates			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	\$ -	0.00%	0.00%	0.00%	\$ -	0.00%	0.00%	0.00%
16									
17	Long-Term Debt	32,254,269	35.71%	4.80%	1.72%	32,254,269	35.71%	4.80%	1.72%
18									
19	Common Equity	58,070,079	64.29%	10.44%	6.71%	58,070,079	64.29%	10.44%	6.71%
20									
21	Totals	<u>\$ 90,324,347</u>	<u>100.00%</u>		<u>8.43%</u>	<u>\$ 90,324,347</u>	<u>100.00%</u>		<u>8.43%</u>

Supporting Schedules

Recap Schedules

24 D-2

A-3

25 D-3

26 D-4

27 E-1

28

29

30

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

GWRS Long Term Debt Allocation to Utilities

Schedule D-1

Page 2 of 2

Line

No.

1				
2	Total Global Water Resources, Inc. Long Term Debt			
3		115,000,000		
4				
5	<b>Allocation to Palo Verde and Santa Cruz</b>			
6				
			<b>Less Southwest</b>	
7			<b>Plant Debt</b>	<b>Adjusted Debt</b>
8	Palo Verde	58,506,779	14,882,256	43,624,523
9	Santa Cruz	47,850,221	17,939,817	29,910,404
10		106,357,000		
11				
	Amount Allocated to other			
12	utilities	8,643,000		
13				
14	<b>Allocation based on 2019 Customer Counts</b>			
15	<b>Company</b>	<b>Customer Count</b>	<b>Allocation%</b>	
16	North Scottsdale	92	2.8%	240,665
17	Tonopah	413	12.5%	1,080,375
18	Eagletail	57	1.7%	149,107
19	Turner Ranches	963	29.1%	2,519,131
20	Red Rock Sewer	883	26.7%	2,309,857
21	Red Rock Water	896	27.1%	2,343,864
22	<b>Total</b>	<b>3,304</b>	<b>100.0%</b>	<b>8,643,000</b>
23				
24				
25				
26				
27				
28				
29				
30				

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Cost of Debt

Schedule D-2

Page 1 of 2

Line  
No.

	End of Test Year - Actual	
	Amount	Interest
	Outstanding	Rate
1		
2		
3		
4	Long-Term Debt	-
5		N/A
6	Short-Term Debt	-
7		N/A

7

8

9

10

11

12

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14

15

16

	End of Test Year - Proposed		End of Projected Year - Proposed Rates	
	Amount	Interest	Amount	Interest
	Outstanding (*)	Rate	Outstanding	Rate
Long-Term Debt	32,254,269	4.80%	32,254,269	4.80%
Short-Term Debt	-	N/A	-	N/A

18				
19	Supporting Schedules		Recap Schedules	
20	E-1		D-1	
21				
22				
23				
24				
25				
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27				
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34				
35				
36				
37				
38				

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

## Cost of Debt Calculation Detail

Schedule D-2

Page 2 of 2

Line No.	Calculation of Adjusted Cost of Debt										
1	Balance of IDA Bonds at time of refinancing (2016) per 10K							\$	106,700,000		
2	Refinancing Costs										
3	Prepayment Penalty							3%	\$	3,201,000	
4	Write off of deferred financing fees							\$	2,200,000		
5	A. Total Refinancing Costs							\$	5,401,000		
6											
7	2016 Refinancing										
8	B.	\$	115,000,000								
9											
10	C.	D.	E.	F.	G.	H.	I.	J.	K.	L.	
11	Series	Amount	Interest Rate	% Of total principal (D./B.)	Allocation of Financing Costs (F.*A.)	Term (Years)	Financing costs/Year (G./H.)	Implied Interest Rate (I./D.)	Adjusted Cost of Debt (E. + J.)	Weighted Adjusted Cost of Debt (F.*K.)	
12	Series A	\$ 28,750,000	4.38%	25%	\$ 1,350,250	12	\$ 112,521	0.391%	4.77%	1.19%	
13	Series B	\$ 86,250,000	4.58%	75%	\$ 4,050,750	20	\$ 202,538	0.235%	4.81%	3.61%	
14	Total	\$ 115,000,000									
15	Blended Adjusted Total Cost of Debt									4.80%	
16											

1

2

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule D-3

Cost of Preferred Stock

Line

No.

1 Schedule D-3 is not applicable as there is no preferred stock issued or  
2 outstanding in any of the utilities involved in this rate case.

3

4

5

6

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19

20

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule E-1

Test Year Ended December 31, 2019

Comparative Balance Sheets

Line No.		Test Year Ended 12/31/2019
1	<u>Assets</u>	
2		
3	Current and Accrued Assets	
4	131 Cash and cash equivalents	500
5	132 Special Deposits	-
6	133 Other Special Deposits	344,147
7	134 Working Funds	-
8	135 Temporary Cash Investments	-
9	141 Customer Accounts Receivable	717,420
10	142 Other Accounts Receivable	409
11	143 Accumulated Provision for Uncollectible Accounts	(33,458)
12	146 Notes Receivable from Associated Companies	(121,740)
13	151 Plant Material and Supplies	-
14	162 Prepayments	4,211
15	173 Accrued Utility Revenue	796,597
16	174 Miscellaneous Current and Accrued Assets	-
17	Total Current Assets	1,708,085
18		
19	Fixed Assets	
20	101 Total Utility Plant in Service	117,134,047
21	105 Construction work-in-progress	20,147,807
22	108 Less: Accumulated Depreciation	(39,737,186)
23	Total Fixed Assets (Net)	97,544,668
24		
25	Other Fixed Assets	
26	114 Utility Plant Acquisition Adjustment	3,465,164
27	Total Other Fixed Assets	3,465,164
28		
29	Deferred Debits	
30	190 Accumulated Deferred Income Taxes	1,551,849
31	Total other assets	1,551,849
32		
33	Total Assets	104,269,766
34		
35	Liabilities and Stockholders' Equity	
36		
37	231 Accounts Payable	548,292
38	232 Notes Payable (Current Portion)	-
39	234 Notes Payable to Associated Companies	-
40	235 Customer Deposits	742,305
41	236 Accrued Taxes	557,007
42	237 Accrued Interest	129,279
43	241 Miscellaneous Current and Accrued Liabilities	636,316
44	Total Current Liabilities	2,613,199
45		
46	252 Advances in Aid of Construction	36,833,407
47	253 Other Deferred Credits	343,838
48	255 Accumulated Deferred Investment Tax Credits	-
49	271 Contributions in Aid of Construction	5,525,059
50	272 Less: Amortization of Contributions	(587,211)
51	281 Accumulated Deferred Income Tax	1,471,396
52	Total Deferred Credits and Other Liabilities	43,586,489
53		
54	Total Liabilities and Deferred Credits	46,199,687
55		
56	201 Common Stock Issued	20
57	211 Other Paid-In Capital	29,792,916
58	215 Retained Earnings	28,277,143
59		
60	Total Members' Equity	58,070,079
61		
62	Total Liabilities and Stockholders' Equity	104,269,766
63		
64	Supporting Schedules F-5	Recap Schedules A-3



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule E-2

## Comparative Income Statements

Line No.		Test Year Ended 12/31/2019
1	<b>Operating Revenue</b>	
2	461 Metered Water Revenue	14,225,997
3	460 Unmetered Water Revenue	-
4	462 Fire Protection Revenue	-
5	469 Guaranteed Revenues (Surcharges)	-
6	471 Miscellaneous Service Revenues	-
7	474 Other Water Revenue	452,359
8	<b>Total Revenues</b>	<b>14,678,356</b>
9		
10	<b>Operating Expenses</b>	
11	601 Salaries and Wages	2,993,648
12	604 Employee Pensions and Benefits	393,143
13	610 Purchased Water	4,843
14	615 Purchased Power	812,171
15	616 Fuel for Power Production	-
16	618 Chemicals	63,536
17	620 Materials and Supplies	24,703
18	620.1 Repairs and Maintenance	43,795
19	620.2 Office Supplies and Expense	146,509
20	630 Contractual Services	-
21	631 Contractual Services -Engineering	-
22	632 Contractual Services - Accounting	352,001
23	633 Contractual Services - Legal	258,717
24	634 Contractual Services - Management Fees	758,366
25	635 Contractual Services - Water Testing	37,527
26	636 Contractual Services - Other	337,851
27	640 Rents	-
28	641 Rental of Building/Real Property	86,318
29	642 Rental of Equipment	8,440
30	650 Transportation Expenses	67,762
31	656 Insurance - Vehicles	-
32	657 Insurance - General Liability	210,976
33	657.1 Insurance - Health and Life	-
34	658 Insurance - Worker's Comp	45,146
35	660 Advertising	13,834
36	665 Regulatory Commission Expense - Rate	-
37	667 Regulatory Commission Expense - Other	55,847
38	670 Bad Debt Expense	(7,072)
39	675 Miscellaneous Expense	1,107,847
40	403 Depreciation Expense (From Schedule AR4)	3,451,188
41	408 Taxes Other Than Income	94,529
42	408.11 Property Taxes	922,514
43	408.12 Payroll Taxes	169,992
44	408.13 Other Taxes and Licenses	-
45	409 Income Taxes	140,340
46	427.1 Customer Security Deposit Interest	82,462
47	<b>Total Operating Expenses</b>	<b>12,676,932</b>
48		
49	<b>Operating Income / (Loss)</b>	<b>2,001,424</b>
50		
51	<b>Other Income / (Expense)</b>	
52	414 Gain/Loss on Dispositions	(3,076)
53	419 Interest and Dividend Income	210
54	421 Non-Utility Income	1,157
55	426 Miscellaneous Non-Utility (Expense)	(637)
56	427 Interest (Expense)	(61,596)
57	<b>Total Other Income / (Expense)</b>	<b>(63,941)</b>
58		
59	<b>Net Income / (Loss)</b>	<b>1,937,482</b>
60		
61	Supporting Schedules	Recap Schedules
62	E-6	A-2

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	<b>Operating Activities</b>			
3	Net income (loss)	\$ 1,937,482	NA	NA
4	<b>Adjustment to reconcile net income (loss)</b>			
5	Deferred compensation	-	NA	NA
6	Depreciation	3,451,188	NA	NA
7	Amortization	-	NA	NA
8	Amortization of deferred debt issuance costs and discou	-	NA	NA
9	Write-off of debt issuance costs	-	NA	NA
10	Gain on sale of 303 contracts	-	NA	NA
11	(Gain) Loss on Equity Investment	-	NA	NA
12	Other gains and losses	-	NA	NA
13	(Gain) Loss on disposal of fixed assets	(2,209)	NA	NA
14	Loss on Sale of Willow Valley	-	NA	NA
15	Provision for doubtful accounts receivable	(8,445)	NA	NA
16	Deferred income tax (benefit) expense	132,585	NA	NA
17	Accounts receivables	(59,174)	NA	NA
18	Other Receivables	283	NA	NA
19	Accrued revenue	(4,693)	NA	NA
20	Infrastructure coordination and financing fee receivable	-	NA	NA
21	Income taxes receivable	-	NA	NA
22	Other current assets	172,101	NA	NA
23	Accounts payable and other current liabilities	328,306	NA	NA
24	Other noncurrent assets	309,195	NA	NA
25	Other noncurrent liabilities	-	NA	NA
26	Deferred revenue and prepaid ICFA fees	-	NA	NA
27	<b>Net cash (used) provided by operating activities</b>	<b>6,256,619</b>		
28				
29	<b>Investing Activities</b>			
30	Capital expenditures	(6,178,871)	NA	NA
31	Purchase adjustments	-	NA	NA
32	Proceeds from sale of fixed and intangible assets	-	NA	NA
33	(Deposits) withdrawals of restricted cash	(344,012)	NA	NA
34	Deposits	-	NA	NA
35	Advance in aid of construction release	-	NA	NA
36	<b>Net cash used in investing activities</b>	<b>(6,522,883)</b>		
37				
38	<b>Financing Activities</b>			
39	Proceeds from bond	-	NA	NA
40	Deposits in bond service fund	-	NA	NA
41	Proceeds withdrawn from bond service fund	-	NA	NA
42	Repayments of bond debt	-	NA	NA
43	(Deposit into)/ redemption from escrow for debt service	-	NA	NA
44	Loan borrowings	-	NA	NA
45	Loan repayments	-	NA	NA
46	Principal payments under capital lease	-	NA	NA
47	Payment of Sonoran acquisition liability	-	NA	NA
48	Acquisition of utilities, deferred acquisition payments	-	NA	NA
49	Financing costs paid	-	NA	NA
50	Debt issuance costs paid	-	NA	NA
51	Advances in aid of construction	902,590	NA	NA
52	Dividends Paid	-	NA	NA
53	Contributions in aid of construction	-	NA	NA
54	Contributions in aid of construction under ICFA agreeme	-	NA	NA
55	Payments of offering costs for sale of stock	-	NA	NA
56	Refunds of advances for construction	(635,941)	NA	NA
57	<b>Net cash (used) provided by financing activities</b>	<b>266,649</b>	NA	NA
58	<b>Net change in cash</b>	<b>385</b>	NA	NA

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Total
		Shares	Amount			
1						
2	Balance - December 31, 2016	-	\$ -	NA	NA	NA
3						
4	Net Income				-	-
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass				-	-
9						
10	Balance - December 31, 2017	-	\$ -	NA	NA	NA
11						
12	Net Income				-	-
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			-	-	-
17						
18	Balance - December 31, 2018	-	\$ -	NA	NA	NA
19						
20	Net Income				-	-
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			-	-	-
25						
26	Balance - December 31, 2019	2,000	\$ 20	\$ 29,792,916	\$ 28,277,143	\$ 58,070,079
27	check		20	29,792,916	28,277,143	58,070,079
28						
29						

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule E-5

Test Year Ended December 31, 2019

Detail Plant in Service

Line No.		End of Prior Year 12/31/2018	Net Additions	End of Test Year 12/31/2019
1	Utility Plant in Service			
2	301 Organization	\$ 54,296	\$ -	\$ 54,296
3	302 Franchises	69,631	-	69,631
4	303 Land and Land Rights	200,971	45,939	246,910
5	304 Structures and Improvements	9,782,015	311,937	10,093,952
6	305 Collecting & Improving Reservoirs	-	-	-
7	306 Lake, River, Canal Intakes	1,855	-	1,855
8	307 Wells and Springs	6,883,055	510,935	7,393,990
9	308 Infiltration Galleries	-	-	-
10	309 Supply Mains	2,457,818	-	2,457,818
11	310 Power Generation Equipment	385,760	-	385,760
12	311 Pumping Equipment	7,575,816	54,882	7,630,698
13	320 Water Treatment Equipment	51,039	-	51,039
14	320.1 Water Treatment Plants	641,769	-	641,769
15	320.2 Solution Chemical Feeders	56,006	6,257	62,263
16	320.3 Point-of-Use Treatment Devices	-	-	-
17	330 Distribution Reservoirs and Standpipes	-	-	-
18	330.1 Storage Tanks	1,884,126	438,301	2,322,427
19	330.2 Pressure Tanks	767,542	-	767,542
20	331 Transmission and Distribution Mains	50,719,575	3,563,866	54,283,441
21	333 Services	5,542,917	548,499	6,091,416
22	334 Meters and Meter Installations	12,566,788	413,446	12,980,234
23	335 Hydrants	5,040,465	187,501	5,227,966
24	336 Backflow Prevention Devices	30,993	-	30,993
25	339 Other Plant and Misc. Equipment	421,088	10,871	431,958
26	340 Office Furniture and Equipment	462,206	92,838	555,044
27	340.1 Computer & Software	61,384	370,428	431,812
28	341 Transportation Equipment	978,960	47,524	1,026,483
29	342 Stores Equipment	3,836	(3,524)	312
30	343 Tools, Shop and Garage Equipment	105,062	2,483	107,545
31	344 Laboratory Equipment	210,189	(62,182)	148,008
32	345 Power Operated Equipment	190,034	-	190,034
33	346 Communication Equipment	324,747	27,258	352,005
34	347 Miscellaneous Equipment	192,450	-	192,450
35	348 Other Tangible Plant	2,823,446	80,949	2,904,395
36	Total Utility Plant in Service	\$ 110,485,841	\$ 6,648,206	\$ 117,134,047
37				
38	107 Construction Work in Progress	25,478,560	(5,330,754)	20,147,807
39				
40	Total Plant	135,964,401	1,317,453	137,281,854
41				
42	Total Accum. Depreciation	(36,196,230)	(3,540,956)	(39,737,186)
43				
44	Total Net Plant	\$ 99,768,171	\$ (2,223,503)	\$ 97,544,668

Recap Schedules  
E-1 and A-4

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule E-6

Test Year Ended December 31, 2019

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Operating Revenues			
2	Residential	\$ 11,344,096	NA	NA
3	Commercial	741,414	NA	NA
4	Irrigation	1,932,062	NA	NA
5	Lake	52,146	NA	NA
6	Construction Hydrant	158,099	NA	NA
7	Raw Water	390,515	NA	NA
8				
9	Total Water Sales	14,618,332	NA	NA
10				
11	Adjustments	392,334		
12				
13	Miscellaneous	452,359	NA	NA
14				
15	Total Operating Revenues	14,678,356	NA	NA
16				
17	OPERATING EXPENSES:			
18	Operating Expenses (less tax and depreciation)	8,162,890	NA	NA
19				
20	Depreciation	3,451,188	NA	NA
21				
22	TAXES			
23	Income Taxes	140,340	NA	NA
24	Property taxes	922,514	NA	NA
25	Other Taxes and Licenses	-	NA	NA
26				
27				
28	TOTAL TAXES	1,062,854	NA	NA
29				
30	Total Operating Expenses	12,676,932	NA	NA
31				
32	Operating Income/(Loss)	\$ 2,001,424	NA	NA
33				
34				
35				

Recap Schedule

E-2

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule E-7

## Operating Statistics

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Gallons Sold (in 1,000's)			
2	Total Residential	1,620,587	NA	NA
3	Total Commercial	72,588	NA	NA
4	Total Irrigation	267,958	NA	NA
5	Total Hydrant / Construction	10,231	NA	NA
6	Total Lake	8,273	NA	NA
7	Non-Potable	278,937	NA	NA
8		2,258,575	-	-
9				
10	Average No. Customers			
11	Total Residential	21,351	NA	NA
12	Total Commercial	175	NA	NA
13	Total Irrigation	209	NA	NA
14	Total Hydrant / Construction	34	NA	NA
15	Total Lake	1	NA	NA
16	Non-Potable	10	NA	NA
17		21,780	-	-
18				
19	Average Annual Gallons Per			
20	Residential Customer (in 1,000's)	75.90	NA	NA
21				
22	Average Annual Revenue Per			
23	Residential Customer	\$ 992.25	NA	NA
24				
25				
26	Average Per 1,000 Gallons Sold			
27	Pumping Expense	\$ 0.36	NA	NA
28	Water Treatment Expense	0.03	NA	NA
29				
30				
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**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule E-8

**Taxes Charged to Operations**

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Federal Taxes			
3	Income	\$ 71,789	\$ 2,618,252	\$ 582,841
4	FICA (Employer's) *	167,735	140,116	124,884
5	Unemployment *	1,518	1,167	1,028
6	Total Federal Taxes	241,043	2,759,535	708,753
7				
8				
9	State Taxes			
10	Income	\$ 68,550	\$ 25	\$ -
11	Property	461,111	453,985	438,138
12	Other	(1,075)	2,646	9,639
13	Unemployment *	738	5,310	7,378
14	Total State Taxes	529,325	461,966	455,155
15				
16				
17	Total Taxes to Operations	<u>\$ 770,368</u>	<u>\$ 3,221,501</u>	<u>\$ 1,163,908</u>

\* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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Line  
No.

1 **Following are the significant accounting policies for Global Water. Please note that some of these**  
2 **accounting policies may only be applicable to the parent company, GWRI.**

3 **Basis of Presentation and Principles of Consolidation**

4 The Company's financial statements have been prepared in accordance with accounting principles generally  
5 accepted in the United States of America ("GAAP").

6 The Company prepares its financial statements in accordance with the rules and regulations of the Securities  
7 and Exchange Commission ("SEC"). The preparation of the financial statements in conformity with GAAP  
8 requires management to make estimates and assumptions that affect the reported amounts of assets and  
9 liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the  
10 reported amounts of income and expenses during the reporting period. Actual results could differ from those  
11 estimates.

12 The Company qualifies as an "emerging growth company", as defined in the Jumpstart Our Business Startups  
13 Act of 2012 (the "JOBS Act"), under the rules and regulations of the SEC. An emerging growth company may  
14 take advantage of specified reduced reporting and other requirements that are otherwise applicable generally  
15 to public companies. The Company has elected to take advantage of these provisions for up to five years or  
16 such earlier time that the Company is no longer an emerging growth company. The Company has elected to  
17 take advantage of some of the reduced disclosure obligations regarding financial statements. Also, as an  
18 emerging growth company, the Company can elect to delay adopting new or revised accounting standards  
19 issued subsequent to the enactment of the JOBS Act until such time as those standards apply to private  
20 companies. The Company has chosen to take advantage of this extended accounting transition provision.

21 **Significant Accounting Policies**

22 *Regulation*

23 Our regulated utilities and certain other balances are subject to regulation by the ACC and are therefore  
24 subject to Accounting Standards Codification Topic 980, *Regulated Operations* ("ASC 980").

25 *Property, plant, and equipment*

26 Property, plant, and equipment is stated at cost less accumulated depreciation provided on a straight-line.  
27 Depreciation rates for asset classes of utility property, plant, and equipment are established by the ACC. The  
28 cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility  
29 property, plant, and equipment. When units of utility property are replaced, renewed, or retired, their cost  
30 plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.  
31 For non-utility property, plant, and equipment, depreciation is calculated by the straight-line method over the  
32 estimated useful lives of depreciable assets. Cost and accumulated depreciation for non-utility property, plant,  
33 and equipment retired or disposed of are removed from the accounts and any resulting gain or loss is included  
34 in earnings.

35 In addition to third party costs, direct personnel costs and indirect construction overhead costs may be  
36 capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of  
37 the constructed assets, which represents the cost of debt associated with construction activity. Expenditures  
38 for maintenance and repairs are charged to expense.

39 *Revenue Recognition—Water Services*

40 Water services revenues are recorded when service is rendered, or water is delivered to customers. However,  
41 in addition to the monthly basic service charge, the determination and billing of water sales to individual  
42 customers is based on the reading of their meters, which occurs on a systematic basis throughout the month.  
43 At the end of each reporting period, amounts of water delivered to customers since the date of the last meter  
44 reading are estimated and the corresponding unbilled revenue is recorded.

45 Water connection fees are the fees associated with the application process to set up a customer to receive  
46 utility service on an existing water meter. These fees are approved by the ACC through the regulatory process  
47 and are set based on the costs incurred to establish services including the application process, billing setup,  
48 initial meter reading, and

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## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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Line  
No.

1 service transfer. Because the amounts charged for water connection fees are set by our regulator and not  
2 negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the  
3 culmination of a separate earnings process and are recognized when the service is provided.  
4 Meter installation fees are the fees charged to developers or builders associated with installing new water  
5 meters. Certain fees for meters are regulated by the ACC and are refundable to the end customer over a period  
6 of time. Refundable meter installation fees are recorded as a liability upon receipt. These fees are recognized  
7 as revenue when the service is rendered, or when a water meter is installed.

*Revenue Recognition—Wastewater and Recycled Water Services*

10 Wastewater service revenues are generally recognized when service is rendered. Wastewater services are  
11 billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on  
12 volumetric fees.

*Revenue Recognition—Unregulated Revenues*

14 Unregulated Revenues represent those revenues that are not subject to the ratemaking process of the  
15 ACC. Unregulated revenues are limited to rental revenue and imputed revenues resulting from certain  
16 infrastructure coordination and financing agreement arrangements ("ICFAs").

*Allowance for Doubtful Accounts*

18 Provisions are made for doubtful accounts due to the inherent uncertainty around the collectability of accounts  
19 receivable. The allowance for doubtful accounts is recorded as bad debt expense, and is classified as general  
20 and administrative expense. The allowance for doubtful accounts is determined considering the age of the  
21 receivable balance, type of customer (e.g., residential or commercial), payment history, as well as specific  
22 identification of any known or expected collectability issues.

25 As these arrangements are with developers and not with the end water or wastewater customer, revenue  
26 recognition coincides with the completion of our performance obligations under the agreement with the  
27 developer and our ability to provide fitted capacity for water and wastewater service. Payments for ICFAs are  
28 usually received in advance and are recorded as deferred revenue until earned. Pursuant to Rate Decision No.  
29 74364, as funding is received 70% of ICFAs are now recorded as a hook-up fee ("HUF") liability until the HUF  
30 liability is fully funded, with the remaining amount recorded as revenue once all components of revenue  
31 recognition are met.

*Cash and Cash Equivalents*

34 Cash and cash equivalents include all highly liquid investments in debt instruments with an original maturity of  
35 three months or less.

*Restricted Cash*

37 Restricted cash represents cash deposited relating to HUF tariffs, asset retirement obligations and pending  
38 legal matters. *Income Taxes*

39 The Company utilizes the asset and liability method of accounting for income taxes. Under the asset and  
40 liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributable  
41 to differences between the financial statement carrying amounts of existing assets and liabilities and their  
42 respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply  
43 to taxable income in the years in which those temporary differences are expected to be recovered or settled.  
44 Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely  
45 than not that some portion or all of the deferred tax assets will not be realized.

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## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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Line  
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1 We evaluate uncertain tax positions using a two-step approach. Recognition (step one) occurs when we  
2 conclude that a tax position, based solely on its technical merits, is more-likely-than-not to be sustained upon  
3 examination. Measurement (step two) determines the amount of benefit that more-likely-than-not will be  
4 realized upon settlement. Derecognition of a tax position that was previously recognized would occur when we  
5 subsequently determine that a tax position no longer meets the more-likely-than-not threshold of being  
6 sustained. The use of a valuation allowance as a substitute for derecognition of tax positions is prohibited, and  
7 to the extent that uncertain tax positions exist, we provide expanded disclosures.

9 *Goodwill*

10 Goodwill represents the excess purchase price over the fair value of net tangible and identifiable intangible  
11 assets acquired through acquisitions. Goodwill is not amortized, it is instead tested for impairment annually, or  
12 more often, if circumstances indicate a possible impairment may exist. As required, we evaluate goodwill for  
13 impairment annually, and do so as of November 1 of each year, and at an interim date if indications of  
14 impairment exist. When testing goodwill for impairment, we may assess qualitative factors, including  
15 macroeconomic conditions, industry and market considerations, overall financial performance, and entity  
16 specific events to determine whether it is more likely than not that the fair value of an operating and  
17 reportable segment is less than its carrying amount. We utilize internally developed discounted future cash  
18 flow models, third-party appraisals, or broker valuations to determine the fair value of the reporting unit.  
19 Under the discounted cash flow approach, we utilize various assumptions requiring judgment, including  
20 projected future cash flows, discount rates, and capitalization rates. Our estimated future cash flows are based  
21 on historical data, internal estimates, and external sources. We then compare the estimated fair value to the  
22 carrying value. If the carrying value is in excess of the fair value, an impairment charge is recorded to asset  
23 impairments within our consolidated statement of operations in the amount by which the reporting unit's  
24 carrying value exceeds its fair value, limited to the carrying value of goodwill.

26 *Intangible Assets*

27 Intangible assets not subject to amortization consist of certain permits expected to be renewable indefinitely,  
28 water rights and certain service areas acquired in transactions which did not meet the definition of business  
29 combinations for accounting purposes, and are considered to have indefinite lives. Intangible assets with  
30 indefinite lives are not amortized but are tested for impairment annually, or more often if certain  
31 circumstances indicate a possible impairment may exist. Amortized intangible assets consist primarily of  
32 acquired ICFA contract rights.

34 *Debt Issuance Costs*

35 In connection with the issuance of some of our long-term debt, we have incurred legal and other costs that we  
36 believe are directly attributable to realizing the proceeds of the debt issued. These costs are netted against  
37 long-term debt and amortized as interest expense using the effective interest method over the term of the  
38 respective debt.

39 *Impairment of Long-Lived Assets*

40 Management evaluates the carrying value of long-lived assets for impairment whenever events or changes in  
41 circumstances indicate that the carrying value of such assets may not be recoverable. If an indicator of possible  
42 impairment exists, an undiscounted cash flow analysis would be prepared to determine whether there is an  
43 actual impairment. Measurement of the impairment loss is based on the fair value of the asset. Generally, fair  
44 value will be determined using appraisals or valuation techniques such as the present value of expected future  
45 cash flows.

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*Advances and Contributions in Aid of Construction*

The Company has various agreements with developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the developers and are considered refundable advances for construction. These AIAC are non-interest-bearing and are subject to refund to the developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements' refunding period, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. CIAC are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant. For rate-making purposes, utility plant funded by AIAC or CIAC are generally excluded from rate base.

*Fair Value of Financial Instruments*

The carrying values of cash equivalents, trade receivables, and accounts payable approximate fair value due to the short-term maturities of these instruments. Portions of these non-interest-bearing instruments are payable annually through 2032 and amounts not paid by the contract expiration dates become nonrefundable. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels, and future rate increases. However, the fair value of these amounts would be less than their carrying value due to the non-interest-bearing feature.

*Segments*

Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker ("CODM") in deciding how to allocate resources and in assessing operating performance. In consideration of ASC 280—*Segment Reporting* the Company notes it is not organized around specific products and services, geographic regions, or regulatory environments. The Company currently operates in one geographic region within the State of Arizona, wherein each operating utility operates within the same regulatory environment.

While the Company reports its revenue, disaggregated by service type, on the face of its Statements of Operations, the Company does not manage the business based on any performance measure at the individual revenue stream level. The Company does not have any customers that contribute more than 10% to the Company's revenues or revenue streams. Additionally, we note that the CODM uses consolidated financial information to evaluate the Company's performance, which is the same basis on which he communicates the Company's results and performance to the Board of Directors. It is upon this consolidated basis from which he bases all significant decisions regarding the allocation of the Company's resources on a consolidated level. Based on the information described above and in accordance with the applicable literature, management has concluded that the Company is currently organized and operated as one operating and reportable segment.

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule F-1

Test Year Ended December 31, 2019

Projected Income Statements - Present and Proposed

Line No.		Test Year Actual 12/31/2019	Present Rates Year Ended 12/31/2020	Adjustments	Proposed Rates Year Ended 12/31/2020
1	Operating Revenues	\$ 14,678,356	\$ 15,067,619	\$ 2,167,945	\$ 17,235,565
2					
3	601 Salaries and Wages	2,993,648	3,367,336	-	3,367,336
4	604 Employee Pensions and Benefits	393,143	393,143	-	393,143
5	610 Purchased Water	4,843	4,843	-	4,843
6	615 Purchased Power	812,171	829,215	-	829,215
7	616 Fuel for Power Production	-	-	-	-
8	618 Chemicals	63,536	64,869	-	64,869
9	620 Materials and Supplies	24,703	24,703	-	24,703
10	620.1 Repairs and Maintenance	43,795	43,795	-	43,795
11	620.2 Office Supplies and Expense	146,509	166,928	-	166,928
12	630 Contractual Services	-	-	-	-
13	631 Contractual Services - Engineering	-	-	-	-
14	632 Contractual Services - Accounting	352,001	352,001	-	352,001
15	633 Contractual Services - Legal	258,717	258,717	-	258,717
16	634 Contractual Services - Management Fees	758,366	-	-	-
17	635 Contractual Services - Water Testing	37,527	37,527	-	37,527
18	636 Contractual Services - Other	337,851	815,921	-	815,921
19	640 Rents	-	-	-	-
20	641 Rental of Building/Real Property	86,318	86,318	-	86,318
21	642 Rental of Equipment	8,440	8,440	-	8,440
22	650 Transportation Expenses	67,762	67,762	-	67,762
23	656 Insurance - Vehicles	-	-	-	-
24	657 Insurance - General Liability	210,976	210,976	-	210,976
25	657.1 Insurance - Health and Life	-	-	-	-
26	658 Insurance - Worker's Comp	45,146	45,146	-	45,146
27	660 Advertising	13,834	13,834	-	13,834
28	665 Regulatory Commission Expense - Rate	-	-	-	-
29	667 Regulatory Commission Expense - Other	55,847	31,217	-	31,217
30	670 Bad Debt Expense	(7,072)	41,811	6,016	47,827
31	675 Miscellaneous Expense	1,107,847	1,128,301	-	1,128,301
32	403 Depreciation Expense (From Schedule AR4)	3,451,188	3,468,009	-	3,468,009
33	408 Taxes Other Than Income	94,529	94,529	-	94,529
34	408.11 Property Taxes	922,514	1,169,390	53,081	1,222,471
35	408.12 Payroll Taxes	169,992	169,992	-	169,992
36	408.13 Other Taxes and Licenses	-	-	-	-
37	409 Income Taxes	140,340	(1,259)	524,492	523,233
38	427.1 Customer Security Deposit Interest	82,462	82,462	-	82,462
39	Total Operating Expenses	12,676,932	12,975,925	583,589	13,559,514
40					
41	Operating Income / (Loss)	2,001,424	2,091,694	1,584,357	3,676,051
42					
43	OTHER INCOME / (EXPENSE)				
44	414 Gain/Loss on Dispositions	(3,076)	(3,076)	-	(3,076)
45	419 Interest and Dividend Income	210	210	-	210
46	421 Non-Utility Income	1,157	1,157	-	1,157
47	426 Miscellaneous Non-Utility (Expense)	(637)	(637)	-	(637)
48	427 Interest (Expense)	(61,596)	(61,596)	-	(61,596)
49	Total Other Income / (Expense)	(63,941)	(63,941)	-	(63,941)
50					
51	NET INCOME / (LOSS)	\$ 1,937,482	\$ 2,027,753	\$ 1,584,357	\$ 3,612,110
52					
53	Supporting Schedule			Recap Schedule	
54	E-2			A-2	

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule F-2

Test Year Ended December 31, 2019

Projected Statements of Changes in Financial Position

Present and Proposed Rates

Line No.		Test Year 12/31/2019	Projected Year	
			Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>			
2	Net income (loss)	\$ 1,937,482	\$ 2,027,753	\$ 3,612,110
3	<b>Adjustment to reconcile net income (loss)</b>			
4	Deferred compensation	-	-	-
5	Depreciation	3,451,188	3,468,009	3,468,009
6	Amortization	-	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-	-
8	Write-off of debt issuance costs	-	-	-
9	Gain on sale of 303 contracts	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-
11	Other gains and losses	-	-	-
12	(Gain) Loss on disposal of fixed assets	(2,209)	(2,209)	(2,209)
13	Loss on Sale of Willow Valley	-	-	-
14	Provision for doubtful accounts receivable	(8,445)	(8,445)	(8,445)
15	Deferred income tax (benefit) expense	132,585	132,585	132,585
16	Accounts receivables	(59,174)	(59,174)	(59,174)
17	Other Receivables	283	283	283
18	Accrued revenue	(4,693)	(4,693)	(4,693)
19	Infrastructure coordination and financing fee receivable	-	-	-
20	Income taxes receivable	-	-	-
21	Other current assets	172,101	172,101	172,101
22	Accounts payable and other current liabilities	328,306	328,306	328,306
23	Other noncurrent assets	309,195	309,195	309,195
24	Other noncurrent liabilities	-	-	-
25	Deferred revenue and prepaid ICFA fees	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	<b>6,256,619</b>	<b>6,363,711</b>	<b>7,948,068</b>
27				
28	<b>Investing Activities</b>			
29	Capital expenditures	(6,178,871)	(3,740,147)	(3,740,147)
30	Purchase adjustments	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-
32	(Deposits) withdrawals of restricted cash	(344,012)	(344,012)	(344,012)
33	Deposits	-	-	-
34	Advance in aid of construction release	-	-	-
35	<b>Net cash used in investing activities</b>	<b>(6,522,883)</b>	<b>(4,084,159)</b>	<b>(4,084,159)</b>
36				
37	<b>Financing Activities</b>			
38	Proceeds from bond	-	-	-
39	Deposits in bond service fund	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-
41	Repayments of bond debt	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-	-
43	Loan borrowings	-	-	-
44	Loan repayments	-	-	-
45	Principal payments under capital lease	-	-	-
46	Payment of Sonoran acquisition liability	-	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-	-
48	Financing costs paid	-	-	-
49	Debt issuance costs paid	-	-	-
50	Advances in aid of construction	902,590	902,590	902,590
51	Dividends Paid	-	-	-
52	Contributions in aid of construction	-	-	-
53	Contributions in aid of construction under ICFA agreements	-	-	-
54	Payments of offering costs for sale of stock	-	-	-
55	Refunds of advances for construction	(635,941)	(635,941)	(635,941)
56	<b>Net cash (used) provided by financing activities</b>	<b>266,649</b>	<b>266,649</b>	<b>266,649</b>
57	<b>Net change in cash</b>	<b>385</b>	<b>2,546,201</b>	<b>4,130,558</b>
58				
59	Supporting Schedules			Recap Schedules
60	E-3 and F-3			A-5
61				

**Glob Global Water - Santa Cruz Water Company - Schedules**

Schedule F-3

Test Year Ended December 31, 2019

Projected Construction Requirements

Line No.	Property Classification	Through 12/31/2020	Through 12/31/2021	Through 12/31/2022
1				
2	Well Development	\$ 690,000	\$ 345,000	\$ 235,000
3				
4	Water Distribution Centers	487,000	585,000	225,000
5				
6	Treatment and/or Blending	10,000	-	-
7				
8	Pipelines	1,199,000	145,000	2,035,000
9				
10	SCADA	20,000	45,000	45,000
11				
12	Other	1,334,147	596,000	271,000
13				
14	Totals	\$ 3,740,147	\$ 1,716,000	\$ 2,811,000

Recap Schedules  
F-2 and A-4

15  
16  
17  
18  
19  
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21  
22

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Assumptions

Schedule F-4

Line  
No.  
1  
2  
3  
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5  
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7  
8  
9  
10  
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Revenues and expenses were projected using the pro forma changes to the test year ending December 31, 2019. Actual expenses incurred during the test year ending December 31, 2019, were considered when developing pro forma adjustments. Where known and measurable changes are expected to occur, those changes are applied to determine pro form adjustments.

Construction forecasts are based on estimated plant requirements including new facilities, the replacement of existing facilities, and the improvement and maintenance of infrastructure necessary to ensure safe and reliable service.

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Cost of Service Study Schedules G-1 thru G-7

The Company did not perform a Cost of Service Study, for the reasons explained in Paragraph 10 of the Company's Rate Application.



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-1

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Classification - Present and Proposed Rates		[A]		[B]		[C]		[D]		[E]	
		Revenue at		Revenue		Proposed		Proposed			
		2019 Rates		Annualized and		Rates		Increase			
		Sch. H-2 Col. E		adjusted for		Sch. H-2 Col. M		Amount		%	
		Sch. H-2 Col. J		2021 Rates							
Line	Customer Classification										
No.											
1	Residential	\$	11,344,096	\$	11,709,973	\$	12,919,429	\$	1,209,457	10.3%	
2	Commercial		741,414		746,671		857,444		110,772	14.8%	
3	Irrigation		1,932,062		1,950,139		2,232,693		282,554	14.5%	
4	Lake		52,146		52,657		60,278		7,621	14.5%	
5	Construction Hydrant		158,099		159,327		193,001		33,674	21.1%	
6	Raw Water		390,515		457,461		519,739		62,278	13.6%	
7											
8	Total Water Revenues	\$	14,618,332	\$	15,076,228	\$	16,782,584	\$	1,706,356	11.3%	
9											
10	Miscellaneous Revenues (Sch. C-1)		452,359		452,359		452,359		-	0.0%	
11									-		
12	Adjustment		(392,334)		(392,334)		622		392,957	-100.2%	
13									-		
14	TCJA Credit Phase In				(68,633)				68,633	-100.0%	
15									-		
16	Total Operating Revenues	\$	14,678,356	\$	15,067,619	\$	17,235,565	\$	2,167,945	14.4%	
17											
18											
19											
20											
21	Metered Water Revenue Per Book	\$	14,225,997					Proposed			
22								Rates Variance			
23	Tax Act Refund	\$	364,239					\$	(622)		
24	Accrued Revenue Consumption	\$	8,141								
25	Accrued Revenue Basic Meter Charge	\$	(12,833)								
26	Accrued Revenue Tax Act Refund	\$	4,431								
27	Bill Adjustments	\$	(826)								
28	Intercompany Bills	\$	1,619								
29											
30	Meter Water Revenue Adjusted (2019 Rates)	\$	14,590,768								
31											
32	Bill Count Revenue (2021 Rates)	\$	15,076,228								
33	Annualization Adjustment	\$	272,777								
34	2020,2021 Rate Phase in Adjustment	\$	185,119								
35	Bill Count Revenue (2019 Rates)	\$	14,618,332								
36											
37	Variance	\$	(27,563)								
	Variance%		-0.1886%								

Supporting Schedules  
H-2Recap Schedules  
A-1

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Test Year Ended December 31, 2019

Analysis of Revenue by Detailed Class

Schedule H-2

Page 1 of 2

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		Bill Count Water Revenues														
no min hydrant and irr now gone																
Line		Average	Average	At 2019	CRT	Total	At 2021	CRT	Total	Annualization	Adjusted	Proposed	Proposed	Proposed	Increase	
No.	Class of Service	Number of	Consumption	Rates	(2019)	At 2019	Rates	(2021)	at 2021	Adjustments*	Present Rates	Rates	CRT	Rates	[M-J]	%
		Customers		No CRT		[C+D]	No CRT		[F+G]		[E+F]	No CRT	CRT	[K+L]		
1	5/8" Residential	1,414	5,903	730,733	(14,882)	715,850	\$ 733,781	\$ (15,074)	\$ 718,707	\$ 1,191	\$ 719,898	\$ 855,231	\$ 52,963	\$ 802,268	\$ 82,370	11.4%
2	3/4" Residential	19,926	6,354	11,195,585	(584,966)	10,610,619	11,292,244	(592,539)	10,699,705	272,641	10,972,346	\$ 12,769,858	674,851	12,095,008	1,122,662	10.2%
3	1" Residential	11	8,761	13,286	(333)	12,953	13,393	(337)	13,056	-	13,056	\$ 15,094	384	14,710	1,654	12.7%
4	2" Residential	1	58,116	4,673	-	4,673	4,673	-	4,673	-	4,673	\$ 7,452	9	7,443	2,771	59.3%
5	5/8" Commercial	7	42,708	18,520	(37)	18,483	18,694	(37)	18,657	-	18,657	\$ 21,368	175	21,193	2,536	13.6%
6	3/4" Commercial	10	7,352	6,705	(239)	6,466	6,764	(242)	6,523	647	7,169	\$ 8,164	275	7,888	719	10.0%
7	1" Commercial	30	15,094	49,025	(458)	48,567	49,440	(464)	48,976	(1,701)	47,275	\$ 56,113	581	55,532	8,258	17.5%
8	1.5" Commercial	44	25,370	137,719	(435)	137,284	138,870	(441)	138,429	-	138,429	\$ 158,830	510	158,319	19,890	14.4%
9	2" Commercial	77	42,378	412,376	(861)	411,514	415,852	(872)	414,980	-	414,980	\$ 477,354	993	476,361	61,382	14.8%
10	3" Commercial	7	179,362	119,127	(27)	119,099	120,190	(28)	120,162	-	120,162	\$ 138,190	40	138,150	17,988	15.0%
11	5/8" Irrigation	4	240	1,445	(14)	1,431	1,456	(15)	1,441	-	1,441	\$ 1,576	17	1,559	118	8.2%
12	3/4" Irrigation	38	9,882	33,197	(377)	32,820	33,497	(382)	33,114	-	33,114	\$ 37,481	435	37,046	3,931	11.9%
13	1" Irrigation	38	17,449	71,672	(301)	71,371	72,198	(304)	71,893	-	71,893	\$ 85,559	474	85,084	13,191	18.3%
14	1.5" Irrigation	33	106,406	290,159	(105)	290,054	292,900	(106)	292,793	-	292,793	\$ 334,757	121	334,636	41,843	14.3%
15	2" Irrigation	93	130,370	1,344,676	(285)	1,344,392	1,357,347	(288)	1,357,059	-	1,357,059	\$ 1,552,741	328	1,552,412	195,354	14.4%
16	3" Irrigation	1	1,144,863	88,000	-	88,000	88,859	-	88,859	-	88,859	\$ 101,741	-	101,741	12,882	14.5%
17	4" Irrigation	2	603,006	103,997	(2)	103,995	104,981	(2)	104,979	-	104,979	\$ 120,216	2	120,214	15,235	14.5%
18	2" Lake	1	689,444	52,146	-	52,146	52,657	-	52,657	-	52,657	\$ 60,278	-	60,278	7,621	14.5%
19	1" Construction Hydrant	1	58,183	1,759	-	1,759	1,759	-	1,759	-	1,759	\$ 3,443	-	3,443	1,684	95.8%
20	2" Construction Hydrant	29	28,327	130,586	(243)	130,344	131,664	(246)	131,418	-	131,418	\$ 150,320	280	150,040	18,622	14.2%
21	3" Construction Hydrant	5	37,792	26,062	(66)	25,996	26,217	(67)	26,150	-	26,150	\$ 39,594	76	39,518	13,367	51.1%
22	Raw	10	4,981,018	390,515	-	390,515	457,461	-	457,461	-	457,461	\$ 519,739	-	519,739	62,278	13.6%
23																
24																
25	Total Residential	21,352	\$ 6,329	\$ 11,944,276	\$ (600,180)	\$ 11,344,096	\$ 12,044,090	\$ (607,949)	\$ 11,436,141	\$ 273,832	\$ 11,709,973	\$ 13,647,635	\$ 728,206	\$ 12,919,429	\$ 1,209,457	10.3%
26	Total Commercial	175	36,513	743,471	(2,057)	741,414	749,810	(2,084)	747,726	(1,055)	746,671	860,019	2,575	857,444	110,772	14.8%
27	Total Irrigation	209	107,952	1,933,146	(1,083)	1,932,062	1,951,237	(1,098)	1,950,139	-	1,950,139	2,234,070	1,377	2,232,693	282,554	14.5%
28	Total Lake	1	689,444	52,146	-	52,146	52,657	-	52,657	-	52,657	60,278	-	60,278	7,621	14.5%
29	Total Construction Hydrant	35	30,135	158,408	(309)	158,099	159,640	(313)	159,327	-	159,327	193,357	356	193,001	33,674	21.1%
30	Raw Water	10	4,981,063	390,515	-	390,515	457,461	-	457,461	-	457,461	519,739	-	519,739	62,278	13.6%
31	Totals	21,782		15,221,962	(603,630)	14,618,332	15,414,895	(611,444)	14,803,451	272,777	15,076,228	17,515,098	732,515	16,782,584	1,706,356	11.3%

\*Adjustment C-2.11

Recap Schedule  
H-1

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-2

Test Year Ended December 31, 2019

Page 2 of 2

## Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 35.00	\$ -	5,858	\$ -
3	Reconnect	35.00	35.00	-	3,599	-
4	NSF Fees	30.00	30.00	-	923	
5						<u>\$ -</u>
6						
7						
8						
9						
10						
11						
12						
13						
14	Proposed Misc. Service Charge Increase					
15						
16						
17						

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**  
Test Year Ended December 31, 2019  
Changes in Representative Rate Schedules

Schedule H-3  
Page 1 of 8

**Monthly Minimum Charges:**

Meter Size (All Classes*)	Basic Service Charge			
	Present (2021)			
	Santa Cruz	Proposed	Change	
5/8" X 3/4" Meter	\$ 29.82	\$ 32.25	\$ 2.43	8.2%
3/4" Meter	29.82	32.25	2.43	8.2%
1" Meter	74.55	83.62	9.07	12.2%
1.5" Meter	149.10	169.23	20.13	13.5%
2" Meter	238.56	271.96	33.40	14.0%
3" Meter	477.12	545.90	68.78	14.4%
4" Meter	745.50	854.09	108.59	14.6%
6" Meter	1,491.00	1,712.15	221.15	14.8%
8" Meter	2,982.00	3,424.33	442.33	14.8%

Meter Size (All Classes*)	Basic Service Charge			
	Present			
	Red Rock	Proposed	Change	
5/8" X 3/4" Meter	\$ 25.00	\$ 32.25	\$ 7.25	29.0%
3/4" Meter	37.50	32.25	(5.25)	-14.0%
1" Meter	62.50	83.62	21.12	33.8%
1.5" Meter	125.00	169.23	44.23	35.4%
2" Meter	200.00	271.96	71.96	36.0%
3" Meter	400.00	545.90	145.90	36.5%
4" Meter	625.00	854.09	229.09	36.7%
6" Meter	1,250.00	1,712.15	462.15	37.0%
8" Meter	NA	3,424.33	NA	NA

**Commodity Rate Charges (per 1,000 gallons):**

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charge			
	Present (2021)		Present (2021)			
	Santa Cruz	Proposed	Santa Cruz	Proposed	Change	
Tier One Breakover	1,000 Gallons	1,000 Gallons	\$ 1.45	\$ 1.65	\$ 0.20	13.5%
Tier Two Breakover	5,000 Gallons	5,000 Gallons	2.36	2.69	0.33	14.0%
Tier Three Breakover	10,000 Gallons	10,000 Gallons	3.27	3.74	0.47	14.2%
Tier Four Breakover	18,000 Gallons	18,000 Gallons	4.18	4.78	0.60	14.4%
Tier Five Breakover	25,000 Gallons	25,000 Gallons	5.10	5.84	0.74	14.4%
Tier Six Breakover	Over 25,000	Over 25,000	6.10	6.98	0.88	14.5%

	Rate Block		Volumetric Charge		
	Present Red Rock	Proposed	Present Red Rock	Proposed	Change
<u>5/8" x 3/4" Meters - All Classes except irrigation</u>					
Tier One Breakover	5,000 Gallons	NA	2.40	NA	NA
Tier Two Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Three Breakover	Over 10,000	NA	4.07	NA	NA
<u>5/8" x 3/4" Meters - Irrigation</u>					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
<u>3/4" Meter - All Classes except irrigation</u>					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
<u>1" Meter - All Classes except irrigation</u>					
Tier One Breakover	20,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 20,000	NA	4.07	NA	NA
<u>1.5" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	50,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 50,000	NA	4.07	NA	NA
<u>2" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	90,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 90,000	NA	4.07	NA	NA
<u>3" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	200,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 200,000	NA	4.07	NA	NA
<u>4" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	300,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 300,000	NA	4.07	NA	NA
<u>4" Meter - Residential, Commercial, and Industrial</u>					
Tier One Breakover	500,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 500,000	NA	4.07	NA	NA

Potable Water - All Meter Sizes and Classes		Rate Block		Volumetric Charge		
		Present	Proposed	Present	Proposed	Change
Tier One Breakover	1,000 Gallons	NA	1,000 Gallons	NA	\$ 1.65	NA
Tier Two Breakover	5,000 Gallons	NA	5,000 Gallons	NA	2.69	NA
Tier Three Breakover	10,000 Gallons	NA	10,000 Gallons	NA	3.74	NA
Tier Four Breakover	18,000 Gallons	NA	18,000 Gallons	NA	4.78	NA
Tier Five Breakover	25,000 Gallons	NA	25,000 Gallons	NA	5.84	NA
Tier Six Breakover	Over 25,000	NA	Over 25,000	NA	6.98	NA

		Present (2021)	Proposed
		Santa Cruz	
Conservation Rebate Threshold ("CRT") in Gallons		6,001	6,001
Commodity rate rebate applied if consumption is below the CRT:		60%	60%

\*Includes all potable water meters including irrigation meters.

		Present (2021)	Proposed
		Red Rock	
Conservation Rebate Threshold ("CRT") in Gallons		NA	6,001
Commodity rate rebate applied if consumption is below the CRT:		NA	60%

\*Includes all potable water meters including irrigation meters.

Meter Size (All Classes*)	Rate Case Expense Surcharge (2023 and 2024 only)
5/8" X 3/4" Meter	0.43
3/4" Meter	0.43
1" Meter	1.07
1.5" Meter	2.13
2" Meter	3.41
3" Meter	6.39
4" Meter	10.65
6" Meter	21.30
8" Meter	34.08

Non-Potable Raw Water - All Meter Sizes and Classes		Volumetric Charge		
		Present (2021) Santa Cruz	Proposed	Change
All Gallons (Per Acre Foot)		\$ 533.76	\$ 607.15	\$ 73.39
All Gallons (Per 1,000 Gallons)		1.64	1.86	0.22

Miscellaneous Service Charges		Present (2021)		
		Santa Cruz	Proposed	Change
Establishment of Service		\$ 35.00	\$ 35.00	\$ -
Re-establishment of Service (Within 12 Months)	(a)	(a)	(a)	-
Reconnection of Service (Delinquent)		35.00	35.00	-
Meter Move at Customer Request	(b)	(b)	(b)	-
After Hours Service Charge *		35.00	35.00	-
Deposit	(c)	(c)	(c)	-
Deposit Interest	(c)	(c)	(c)	-
Meter Re-Read (If Correct)		30.00	30.00	-
Meter Test Fee (If Correct)		30.00	30.00	-
NSF Check		30.00	30.00	-
Late Payment Charge (Per Month)		1.50%	1.50%	0.00%
Deferred Payment (Per Month)		1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).

(c) Per A.A.C. R14-2-403(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with

A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)  
Present (2021) Santa Cruz

## Proposed

Meter Size	Service Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	\$445.00	\$155.00	\$600.00	\$445.00	\$155.00	\$600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

## Volumetric Charge

	Present	Proposed	Change
Non-Potable Raw Water - All Meter Sizes and Classes	Red Rock		
All Gallons (Per Acre Foot)	NA	\$ 607.15	NA
All Gallons (Per 1,000 Gallons)	NA	\$ 1.86	NA

## Miscellaneous Service Charges

	Present	Proposed	Change
	Red Rock		
Establishment of Service	\$ 25.00	\$ 35.00	\$ 10.00
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	\$ 30.00	\$ 35.00	\$ 5.00
Meter Move at Customer Request	At Cost	(b)	
After Hours Service Charge *	\$50	\$35	\$ (15.00)
Deposit	(c)	(c)	
Deposit Interest	(c)	(c)	
Meter Re-Read (If Correct)	\$ 15.00	\$ 30.00	\$ 15.00
Meter Test Fee (If Correct)	30.00	30.00	-
NSF Check	25.00	30.00	5.00
Late Payment Charge (Per Month)	1.50%	1.50%	0.00%
Deferred Payment (Per Month)	1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).

(c) Per A.A.C. R14-2-403(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

## Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

## Present Red Rock

## Proposed

Meter Size	Service Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	\$355.00	\$45.00	\$400.00	\$445.00	\$155.00	\$600.00	50.00%
3/4" Meter	355.00	85.00	440.00	445.00	255.00	700.00	59.09%
1" Meter	405.00	95.00	500.00	495.00	315.00	810.00	62.00%
1 1/2" Meter	440.00	275.00	715.00	550.00	525.00	1,075.00	50.35%
2" Turbine Meter	600.00	570.00	1,170.00	830.00	1,045.00	1,875.00	60.26%
2" Compound Meter	600.00	1,100.00	1,700.00	830.00	1,890.00	2,720.00	60.00%
3" Turbine Meter	775.00	810.00	1,585.00	1,045.00	1,670.00	2,715.00	71.29%
3" Compound Meter	815.00	1,375.00	2,190.00	1,165.00	2,545.00	3,710.00	69.41%
4" Turbine Meter	1,110.00	1,430.00	2,540.00	1,490.00	2,670.00	4,160.00	63.78%
4" Compound Meter	1,170.00	2,045.00	3,215.00	1,670.00	3,645.00	5,315.00	65.32%
6" Turbine Meter	1,670.00	3,145.00	4,815.00	2,210.00	5,025.00	7,235.00	50.26%
6" Compound Meter	1,710.00	4,560.00	6,270.00	2,330.00	6,920.00	9,250.00	47.53%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated  
 Test Year Ended December 31, 2019  
 Changes in Representative Rate Schedules

Schedule H-3  
 Page 5 of 8

#### Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Phase In						
	Present (2021)		Change	Proposed 2023		Proposed 2024	
	Santa Cruz	Proposed 2022		Change		Change	
5/8" X 3/4" Meter	\$ 29.82	\$ 29.76	\$ (0.06)	\$ 30.52	\$ 0.76	\$ 32.25	\$ 1.73
3/4" Meter	29.82	29.76	(0.06)	30.52	0.76	32.25	1.73
1" Meter	74.55	74.49	(0.06)	75.25	0.76	83.62	8.37
1.5" Meter	149.10	149.04	(0.06)	149.80	0.76	169.23	19.43
2" Meter	238.56	238.50	(0.06)	239.26	0.76	271.96	32.70
3" Meter	477.12	477.06	(0.06)	477.82	0.76	545.90	68.08
4" Meter	745.50	745.44	(0.06)	746.20	0.76	854.09	107.89
6" Meter	1,491.00	1,712.15	221.15	1,712.15	-	1,712.15	-
8" Meter	2,982.00	3,424.33	442.33	3,424.33	-	3,424.33	-

Meter Size (All Classes*)	Basic Service Charge Phase In						
	Present (2021)		Change	Proposed 2023		Proposed 2024	
	Red Rock	Proposed 2022		Change		Change	
5/8" X 3/4" Meter	\$ 25.00	\$ 29.76	\$ 4.76	\$ 30.52	\$ 0.76	\$ 32.25	\$ 1.73
3/4" Meter	37.50	29.76	(7.74)	30.52	0.76	32.25	1.73
1" Meter	62.50	74.49	11.99	75.25	0.76	83.62	8.37
1.5" Meter	125.00	149.04	24.04	149.80	0.76	169.23	19.43
2" Meter	200.00	238.50	38.50	239.26	0.76	271.96	32.70
3" Meter	400.00	477.06	77.06	477.82	0.76	545.90	68.08
4" Meter	625.00	745.44	120.44	746.20	0.76	854.09	107.89
6" Meter	1,250.00	1,712.15	462.15	1,712.15	-	1,712.15	-
8" Meter	NA	3,424.33	NA	3,424.33	-	3,424.33	-

#### Commodity Rate Charges (per 1,000 gallons):

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charge							
	Present (2021)		Present (2021)		Change	Proposed 2023	Change	Proposed 2024	Change	
	Santa Cruz	Proposed	Santa Cruz	Proposed 2022						
Tier One Breakover	1,000 Gallons	1,000 Gallons	\$ 1.45	\$ 1.45	\$ -	\$ 1.60	\$ 0.15	\$ 1.65	\$ 0.05	
Tier Two Breakover	5,000 Gallons	5,000 Gallons	2.36	2.36	-	2.64	\$ 0.28	2.69	0.05	
Tier Three Breakover	10,000 Gallons	10,000 Gallons	3.27	3.27	-	3.69	\$ 0.42	3.74	0.05	
Tier Four Breakover	18,000 Gallons	18,000 Gallons	4.18	4.18	-	4.73	\$ 0.55	4.78	0.05	
Tier Five Breakover	25,000 Gallons	25,000 Gallons	5.10	5.10	-	5.79	\$ 0.69	5.84	0.05	
Tier Six Breakover	Over 25,000	Over 25,000	6.10	6.10	-	6.93	\$ 0.83	6.98	0.05	



	Rate Block		Volumetric Charge		
	Present		Present		
5/8" x 3/4" Meters - All Classes except irrigation	Red Rock	Proposed	Red Rock	Proposed	Change
Tier One Breakover	5,000 Gallons	NA	2.40	NA	NA
Tier Two Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Three Breakover	Over 10,000	NA	4.07	NA	NA
5/8" x 3/4" Meters - Irrigation					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
3/4" Meter - All Classes except irrigation					
Tier One Breakover	10,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 10,000	NA	4.07	NA	NA
1" Meter - All Classes except irrigation					
Tier One Breakover	20,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 20,000	NA	4.07	NA	NA
1.5" Meter - Residential, Commercial, and Industrial					
Tier One Breakover	50,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 50,000	NA	4.07	NA	NA
2" Meter - Residential, Commercial, and Industrial					
Tier One Breakover	90,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 90,000	NA	4.07	NA	NA
3" Meter - Residential, Commercial, and Industrial					
Tier One Breakover	200,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 200,000	NA	4.07	NA	NA
4" Meter - Residential, Commercial, and Industrial					
Tier One Breakover	300,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 300,000	NA	4.07	NA	NA
4" Meter - Residential, Commercial, and Industrial					
Tier One Breakover	500,000 Gallons	NA	3.15	NA	NA
Tier Two Breakover	Over 500,000	NA	4.07	NA	NA

		Rate Block		Volumetric Charge		
Potable Water - All Meter Sizes and Classes		Present	Proposed	Present	Proposed	Change
Tier One Breakover	1,000 Gallons	NA	1,000 Gallons	NA	\$ 1.45	NA
Tier Two Breakover	5,000 Gallons	NA	5,000 Gallons	NA	2.36	NA
Tier Three Breakover	10,000 Gallons	NA	10,000 Gallons	NA	3.27	NA
Tier Four Breakover	18,000 Gallons	NA	18,000 Gallons	NA	4.18	NA
Tier Five Breakover	25,000 Gallons	NA	25,000 Gallons	NA	5.10	NA
Tier Six Breakover	Over 25,000	NA	Over 25,000	NA	6.10	NA

		Present (2021) Santa Cruz	Proposed
Conservation Rebate Threshold ("CRT") in Gallons		6,001	6,001
Commodity rate rebate applied if consumption is below th		60%	60%

\*Includes all potable water meters including irrigation meters.

		Present (2021) Red Rock	Proposed
Conservation Rebate Threshold ("CRT") in Gallons		6,001	6,001
Commodity rate rebate applied if consumption is below th		60%	60%

\*Includes all potable water meters including irrigation meters.

Meter Size (All Classes*)	Rate Case Expense Surcharge (2023 and 2024 only)
5/8" X 3/4" Meter	0.43
3/4" Meter	0.43
1" Meter	1.07
1.5" Meter	2.13
2" Meter	3.41
3" Meter	6.39
4" Meter	10.65
6" Meter	21.30
8" Meter	34.08

		Volumetric Charge		
Non-Potable Raw Water - All Meter Sizes and Classes		Present (2021) Santa Cruz	Proposed	Change
All Gallons (Per Acre Foot)		\$ 533.76	\$ 607.15	\$ 73.39
All Gallons (Per 1,000 Gallons)		1.64	1.86	0.22

		Present (2021)		
Miscellaneous Service Charges		Santa Cruz	Proposed	Change
Establishment of Service		\$ 35.00	\$ 35.00	\$ -
Re-establishment of Service (Within 12 Months)	(a)	(a)	(a)	-
Reconnection of Service (Delinquent)		\$ 35.00	35.00	\$ -
Meter Move at Customer Request	(b)	(b)	(b)	-
After Hours Service Charge *		\$ 35.00	35.00	\$ -
Deposit	(c)	(c)	(c)	-
Deposit Interest	(c)	(c)	(c)	-
Meter Re-Read (If Correct)		\$ 30.00	30.00	\$ -
Meter Test Fee (If Correct)		30.00	30.00	-
NSF Check		30.00	30.00	-
Late Payment Charge (Per Month)		1.50%	1.50%	0.00%
Deferred Payment (Per Month)		1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).

(c) Per A.A.C. R14-2-403(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with

A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)  
Present (2021) Santa Cruz

## Proposed

Meter Size	Service Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	\$445.00	\$155.00	\$600.00	\$445.00	\$155.00	\$600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

## Volumetric Charge

	Present Red Rock	Proposed	Change
Non-Potable Raw Water - All Meter Sizes and Classes			
All Gallons (Per Acre Foot)	\$ 533.76	\$ -	\$ (533.76)
All Gallons (Per 1,000 Gallons)	1.64	-	(1.64)

Miscellaneous Service Charges	Present Red Rock	Proposed	Change
Establishment of Service	\$ 25.00	\$ 35.00	\$ 10.00
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	\$ 30.00	\$ 35.00	\$ 5.00
Meter Move at Customer Request	At Cost	(b)	
After Hours Service Charge *	\$50	\$35	\$ (15.00)
Deposit	(c)	(c)	
Deposit Interest	(c)	(c)	
Meter Re-Read (If Correct)	\$ 15.00	\$ 30.00	\$ 15.00
Meter Test Fee (If Correct)	30.00	30.00	-
NSF Check	25.00	30.00	5.00
Late Payment Charge (Per Month)	1.50%	1.50%	0.00%
Deferred Payment (Per Month)	1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).

(c) Per A.A.C. R14-2-403(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)  
Present Red Rock

## Proposed

Meter Size	Service Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	\$355.00	\$45.00	\$400.00	\$445.00	\$155.00	\$600.00	50.00%
3/4" Meter	355.00	85.00	440.00	445.00	255.00	700.00	59.09%
1" Meter	405.00	95.00	500.00	495.00	315.00	810.00	62.00%
1 1/2" Meter	440.00	275.00	715.00	550.00	525.00	1,075.00	50.35%
2" Turbine Meter	600.00	570.00	1,170.00	830.00	1,045.00	1,875.00	60.26%
2" Compound Meter	600.00	1,100.00	1,700.00	830.00	1,890.00	2,720.00	60.00%
3" Turbine Meter	775.00	810.00	1,585.00	1,045.00	1,670.00	2,715.00	71.29%
3" Compound Meter	815.00	1,375.00	2,190.00	1,165.00	2,545.00	3,710.00	69.41%
4" Turbine Meter	1,110.00	1,430.00	2,540.00	1,490.00	2,670.00	4,160.00	63.78%
4" Compound Meter	1,170.00	2,045.00	3,215.00	1,670.00	3,645.00	5,315.00	65.32%
6" Turbine Meter	1,670.00	3,145.00	4,815.00	2,210.00	5,025.00	7,235.00	50.26%
6" Compound Meter	1,710.00	4,560.00	6,270.00	2,330.00	6,920.00	9,250.00	47.53%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule H-4

## Typical Bill Analysis

PHASE 1						
Rate Schedule:	5/8" and 3/4" Meters	All Classes			Santa Cruz	
Monthly	Present Bill (2021 Santa Cruz Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase	
Consumption						
-	\$ 29.82	\$ 1.12	\$ 28.70	\$ 29.76	3.69%	
1,000	30.40	1.12	29.28	30.34	3.62%	
2,000	31.34	1.12	30.22	31.28	3.51%	
3,000	32.29	1.12	31.17	32.23	3.40%	
4,000	33.23	1.12	32.11	33.17	3.30%	
5,000	34.18	1.12	33.06	34.12	3.21%	
6,000	35.48	1.12	34.36	35.42	3.08%	
7,000	47.25	1.12	46.13	47.19	2.30%	
8,000	50.52	1.12	49.40	50.46	2.15%	
9,000	53.79	1.12	52.67	53.73	2.01%	
10,000	57.06	1.12	55.94	57.00	1.89%	
15,000	77.96	1.12	76.84	77.90	1.38%	
20,000	100.70	1.12	99.58	100.64	1.06%	
25,000	126.20	1.12	125.08	126.14	0.85%	
50,000	278.70	1.12	277.58	278.64	0.38%	
75,000	431.20	1.12	430.08	431.14	0.25%	
100,000	583.70	1.12	582.58	583.64	0.18%	
125,000	736.20	1.12	735.08	736.14	0.14%	
150,000	888.70	1.12	887.58	888.64	0.12%	
175,000	1,041.20	1.12	1,040.08	1,041.14	0.10%	
200,000	1,193.70	1.12	1,192.58	1,193.64	0.09%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule H-4

## Typical Bill Analysis

PHASE 1						
Rate Schedule:	5/8" and 3/4" Meters	All Classes				Santa Cruz
Monthly	Present Rates	TCJA Bill Credit	Present Bill	Proposed Bill	Percent	
Consumption	(2021 Santa Cruz Rates)	2021	(2021 Rates)	2022	Increase	
-	\$ 29.82	\$ 1.68	\$ 28.14	\$ 29.76	5.76%	
1,000	30.40	1.68	28.72	30.34	5.64%	
2,000	31.34	1.68	29.66	31.28	5.46%	
3,000	32.29	1.68	30.61	32.23	5.29%	
4,000	33.23	1.68	31.55	33.17	5.13%	
5,000	34.18	1.68	32.50	34.12	4.99%	
6,000	35.48	1.68	33.80	35.42	4.79%	
7,000	47.25	1.68	45.57	47.19	3.55%	
8,000	50.52	1.68	48.84	50.46	3.32%	
9,000	53.79	1.68	52.11	53.73	3.11%	
10,000	57.06	1.68	55.38	57.00	2.93%	
15,000	77.96	1.68	76.28	77.90	2.12%	
20,000	100.70	1.68	99.02	100.64	1.64%	
25,000	126.20	1.68	124.52	126.14	1.30%	
50,000	278.70	1.68	277.02	278.64	0.58%	
75,000	431.20	1.68	429.52	431.14	0.38%	
100,000	583.70	1.68	582.02	583.64	0.28%	
125,000	736.20	1.68	734.52	736.14	0.22%	
150,000	888.70	1.68	887.02	888.64	0.18%	
175,000	1,041.20	1.68	1,039.52	1,041.14	0.16%	
200,000	1,193.70	1.68	1,192.02	1,193.64	0.14%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule H-4

## Typical Bill Analysis

PHASE 1						
Rate Schedule:		1" Meters	All Classes		Santa Cruz	
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase
-	\$	74.55	\$ 2.80	\$ 71.75	\$ 74.49	3.82%
1,000		75.13	2.80	72.33	75.07	3.79%
2,000		76.07	2.80	73.27	76.01	3.74%
3,000		77.02	2.80	74.22	76.96	3.69%
4,000		77.96	2.80	75.16	77.90	3.65%
5,000		78.91	2.80	76.11	78.85	3.60%
6,000		80.21	2.80	77.41	80.15	3.54%
7,000		91.98	2.80	89.18	91.92	3.07%
8,000		95.25	2.80	92.45	95.19	2.96%
9,000		98.52	2.80	95.72	98.46	2.86%
10,000		101.79	2.80	98.99	101.73	2.77%
15,000		122.69	2.80	119.89	122.63	2.29%
20,000		145.43	2.80	142.63	145.37	1.92%
25,000		170.93	2.80	168.13	170.87	1.63%
50,000		323.43	2.80	320.63	323.37	0.85%
75,000		475.93	2.80	473.13	475.87	0.58%
100,000		628.43	2.80	625.63	628.37	0.44%
125,000		780.93	2.80	778.13	780.87	0.35%
150,000		933.43	2.80	930.63	933.37	0.29%
175,000		1,085.93	2.80	1,083.13	1,085.87	0.25%
200,000		1,238.43	2.80	1,235.63	1,238.37	0.22%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule H-4

## Typical Bill Analysis

PHASE 1						
Rate Schedule:		1.5" Meters		All Classes		Santa Cruz
Monthly Consumption	Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase	
-	\$ 149.10	\$ 5.59	\$ 143.51	\$ 149.04	3.85%	
1,000	149.68	5.59	144.09	149.62	3.84%	
2,000	150.62	5.59	145.03	150.56	3.81%	
3,000	151.57	5.59	145.98	151.51	3.79%	
4,000	152.51	5.59	146.92	152.45	3.76%	
5,000	153.46	5.59	147.87	153.40	3.74%	
6,000	154.76	5.59	149.17	154.70	3.71%	
7,000	166.53	5.59	160.94	166.47	3.44%	
8,000	169.80	5.59	164.21	169.74	3.37%	
9,000	173.07	5.59	167.48	173.01	3.30%	
10,000	176.34	5.59	170.75	176.28	3.24%	
15,000	197.24	5.59	191.65	197.18	2.89%	
20,000	219.98	5.59	214.39	219.92	2.58%	
25,000	245.48	5.59	239.89	245.42	2.31%	
50,000	397.98	5.59	392.39	397.92	1.41%	
75,000	550.48	5.59	544.89	550.42	1.01%	
100,000	702.98	5.59	697.39	702.92	0.79%	
125,000	855.48	5.59	849.89	855.42	0.65%	
150,000	1,007.98	5.59	1,002.39	1,007.92	0.55%	
175,000	1,160.48	5.59	1,154.89	1,160.42	0.48%	
200,000	1,312.98	5.59	1,307.39	1,312.92	0.42%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 1						
Rate Schedule:		2" Meters	All Classes			Santa Cruz
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase
-	\$	238.56	\$ 8.95	\$ 229.61	\$ 238.50	3.87%
1,000		239.14	8.95	230.19	239.08	3.86%
2,000		240.08	8.95	231.13	240.02	3.85%
3,000		241.03	8.95	232.08	240.97	3.83%
4,000		241.97	8.95	233.02	241.91	3.82%
5,000		242.92	8.95	233.97	242.86	3.80%
6,000		244.22	8.95	235.27	244.16	3.78%
7,000		255.99	8.95	247.04	255.93	3.60%
8,000		259.26	8.95	250.31	259.20	3.55%
9,000		262.53	8.95	253.58	262.47	3.51%
10,000		265.80	8.95	256.85	265.74	3.46%
15,000		286.70	8.95	277.75	286.64	3.20%
20,000		309.44	8.95	300.49	309.38	2.96%
25,000		334.94	8.95	325.99	334.88	2.73%
50,000		487.44	8.95	478.49	487.38	1.86%
75,000		639.94	8.95	630.99	639.88	1.41%
100,000		792.44	8.95	783.49	792.38	1.13%
125,000		944.94	8.95	935.99	944.88	0.95%
150,000		1,097.44	8.95	1,088.49	1,097.38	0.82%
175,000		1,249.94	8.95	1,240.99	1,249.88	0.72%
200,000		1,402.44	8.95	1,393.49	1,402.38	0.64%



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 1						
Rate Schedule:		3" Meters	All Classes		Santa Cruz	
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase
-	\$	477.12	\$ 16.78	\$ 460.34	\$ 477.06	3.63%
1,000		477.70	16.78	460.92	477.64	3.63%
2,000		478.64	16.78	461.86	478.58	3.62%
3,000		479.59	16.78	462.81	479.53	3.61%
4,000		480.53	16.78	463.75	480.47	3.61%
5,000		481.48	16.78	464.70	481.42	3.60%
6,000		482.78	16.78	466.00	482.72	3.59%
7,000		494.55	16.78	477.77	494.49	3.50%
8,000		497.82	16.78	481.04	497.76	3.48%
9,000		501.09	16.78	484.31	501.03	3.45%
10,000		504.36	16.78	487.58	504.30	3.43%
15,000		525.26	16.78	508.48	525.20	3.29%
20,000		548.00	16.78	531.22	547.94	3.15%
25,000		573.50	16.78	556.72	573.44	3.00%
50,000		726.00	16.78	709.22	725.94	2.36%
75,000		878.50	16.78	861.72	878.44	1.94%
100,000		1,031.00	16.78	1,014.22	1,030.94	1.65%
125,000		1,183.50	16.78	1,166.72	1,183.44	1.43%
150,000		1,336.00	16.78	1,319.22	1,335.94	1.27%
175,000		1,488.50	16.78	1,471.72	1,488.44	1.14%
200,000		1,641.00	16.78	1,624.22	1,640.94	1.03%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 1						
Rate Schedule:		3" Meters	All Classes		Santa Cruz	
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Bill 2022	Percent Increase
-	\$	745.50	\$ 27.97	\$ 717.53	\$ 745.44	3.89%
1,000		746.08	27.97	718.11	746.02	3.89%
2,000		747.02	27.97	719.05	746.96	3.88%
3,000		747.97	27.97	720.00	747.91	3.88%
4,000		748.91	27.97	720.94	748.85	3.87%
5,000		749.86	27.97	721.89	749.80	3.87%
6,000		751.16	27.97	723.19	751.10	3.86%
7,000		762.93	27.97	734.96	762.87	3.80%
8,000		766.20	27.97	738.23	766.14	3.78%
9,000		769.47	27.97	741.50	769.41	3.76%
10,000		772.74	27.97	744.77	772.68	3.75%
15,000		793.64	27.97	765.67	793.58	3.65%
20,000		816.38	27.97	788.41	816.32	3.54%
25,000		841.88	27.97	813.91	841.82	3.43%
50,000		994.38	27.97	966.41	994.32	2.89%
75,000		1,146.88	27.97	1,118.91	1,146.82	2.49%
100,000		1,299.38	27.97	1,271.41	1,299.32	2.20%
125,000		1,451.88	27.97	1,423.91	1,451.82	1.96%
150,000		1,604.38	27.97	1,576.41	1,604.32	1.77%
175,000		1,756.88	27.97	1,728.91	1,756.82	1.61%
200,000		1,909.38	27.97	1,881.41	1,909.32	1.48%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove** Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

## PHASE 1

Rate Schedule: 5/8"

All Classes

Red Rock

Monthly Consumption	Present Bill	Proposed Bill 2,022	Percent Increase
-	\$ 25.00	\$ 29.76	19.04%
1,000	27.40	30.34	10.73%
2,000	29.80	31.28	4.98%
3,000	32.20	32.23	0.09%
4,000	34.60	33.17	-4.13%
5,000	37.00	34.12	-7.79%
6,000	40.15	43.92	9.39%
7,000	43.30	47.19	8.98%
8,000	46.45	50.46	8.63%
9,000	49.60	53.73	8.33%
10,000	52.75	57.00	8.06%
15,000	73.10	77.90	6.57%
20,000	93.45	100.64	7.69%
25,000	113.80	126.14	10.84%
50,000	215.55	278.64	29.27%
75,000	317.30	431.14	35.88%
100,000	419.05	583.64	39.28%
125,000	520.80	736.14	41.35%
150,000	622.55	888.64	42.74%
175,000	724.30	1,041.14	43.74%
200,000	826.05	1,193.64	44.50%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove** Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 1				
Rate Schedule:		1"	All Classes	Red Rock
Monthly Consumption	Present Bill	Proposed Bill 2022	Percent Increase	
-	\$ 62.50	\$ 74.49	19.18%	
1,000	65.65	75.07	14.35%	
2,000	68.80	76.01	10.49%	
3,000	71.95	76.96	6.96%	
4,000	75.10	77.90	3.73%	
5,000	78.25	78.85	0.76%	
6,000	81.40	80.15	-1.53%	
7,000	84.55	91.92	8.72%	
8,000	87.70	95.19	8.54%	
9,000	90.85	98.46	8.38%	
10,000	94.00	101.73	8.22%	
15,000	109.75	122.63	11.74%	
20,000	125.50	145.37	15.83%	
25,000	145.85	170.87	17.15%	
50,000	247.60	323.37	30.60%	
75,000	349.35	475.87	36.22%	
100,000	451.10	628.37	39.30%	
125,000	552.85	780.87	41.24%	
150,000	654.60	933.37	42.59%	
175,000	756.35	1,085.87	43.57%	
200,000	858.10	1,238.37	44.32%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove** Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

## PHASE 1

Rate Schedule: 1.5"

All Classes

Red Rock

Monthly Consumption	Present Bill	Proposed Bill 2022	Percent Increase
-	\$ 125.00	\$ 149.04	19.23%
1,000	128.15	149.62	16.75%
2,000	131.30	150.56	14.67%
3,000	134.45	151.51	12.69%
4,000	137.60	152.45	10.79%
5,000	140.75	153.40	8.98%
6,000	143.90	154.70	7.51%
7,000	147.05	166.47	13.21%
8,000	150.20	169.74	13.01%
9,000	153.35	173.01	12.82%
10,000	156.50	176.28	12.64%
15,000	172.25	197.18	14.47%
20,000	188.00	219.92	16.98%
25,000	203.75	245.42	20.45%
50,000	282.50	397.92	40.86%
75,000	384.25	550.42	43.25%
100,000	486.00	702.92	44.63%
125,000	587.75	855.42	45.54%
150,000	689.50	1,007.92	46.18%
175,000	791.25	1,160.42	46.66%
200,000	893.00	1,312.92	47.02%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove** Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

## PHASE 1

Rate Schedule: 2"

All Classes

Red Rock

Monthly Consumption	Present Bill	Proposed Bill 2022	Percent Increase
-	\$ 200.00	\$ 238.50	19.25%
1,000	203.15	239.08	17.69%
2,000	206.30	240.02	16.35%
3,000	209.45	240.97	15.05%
4,000	212.60	241.91	13.79%
5,000	215.75	242.86	12.56%
6,000	218.90	244.16	11.54%
7,000	222.05	255.93	15.26%
8,000	225.20	259.20	15.10%
9,000	228.35	262.47	14.94%
10,000	231.50	265.74	14.79%
15,000	247.25	286.64	15.93%
20,000	263.00	309.38	17.63%
25,000	278.75	334.88	20.14%
50,000	357.50	487.38	36.33%
75,000	436.25	639.88	46.68%
100,000	524.20	792.38	51.16%
125,000	625.95	944.88	50.95%
150,000	727.70	1,097.38	50.80%
175,000	829.45	1,249.88	50.69%
200,000	931.20	1,402.38	50.60%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Test Year Ended December 31, 2019

Schedule H-4

## Typical Bill Analysis

## PHASE 1

Rate Schedule: 3"

All Classes

Red Rock

Monthly Consumption	Present Bill	Proposed Bill 2022	Percent Increase
-	\$ 400.00	\$ 477.06	19.27%
1,000	403.15	477.64	18.48%
2,000	406.30	478.58	17.79%
3,000	409.45	479.53	17.12%
4,000	412.60	480.47	16.45%
5,000	415.75	481.42	15.79%
6,000	418.90	482.72	15.24%
7,000	422.05	494.49	17.16%
8,000	425.20	497.76	17.06%
9,000	428.35	501.03	16.97%
10,000	431.50	504.30	16.87%
15,000	447.25	525.20	17.43%
20,000	463.00	547.94	18.35%
25,000	478.75	573.44	19.78%
50,000	557.50	725.94	30.21%
75,000	636.25	878.44	38.07%
100,000	715.00	1,030.94	44.19%
125,000	793.75	1,183.44	49.09%
150,000	872.50	1,335.94	53.12%
175,000	951.25	1,488.44	56.47%
200,000	1,030.00	1,640.94	59.31%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule:		PHASE 2 5/8" and 3/4" Meters		All Classes		Santa Cruz			
Monthly		Present Bill (2021 Santa Cruz Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2023	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill 2023	Percent Increase	
Consumption									
-	\$	29.82	1.12	\$ 28.70	\$ 30.52	\$ 0.43	\$ 30.95	7.84%	
1,000		30.40	1.12	29.28	31.16	0.43	31.59	7.88%	
2,000		31.34	1.12	30.22	32.21	0.43	32.64	8.01%	
3,000		32.29	1.12	31.17	33.27	0.43	33.70	8.12%	
4,000		33.23	1.12	32.11	34.33	0.43	34.76	8.23%	
5,000		34.18	1.12	33.06	35.38	0.43	35.81	8.34%	
6,000		35.48	1.12	34.36	36.86	0.43	37.29	8.50%	
7,000		47.25	1.12	46.13	50.05	0.43	50.48	9.42%	
8,000		50.52	1.12	49.40	53.73	0.43	54.16	9.64%	
9,000		53.79	1.12	52.67	57.42	0.43	57.85	9.83%	
10,000		57.06	1.12	55.94	61.10	0.43	61.53	9.99%	
15,000		77.96	1.12	76.84	84.75	0.43	85.18	10.85%	
20,000		100.70	1.12	99.58	110.51	0.43	110.94	11.41%	
25,000		126.20	1.12	125.08	139.45	0.43	139.88	11.83%	
50,000		278.70	1.12	277.58	312.82	0.43	313.25	12.85%	
75,000		431.20	1.12	430.08	486.19	0.43	486.62	13.15%	
100,000		583.70	1.12	582.58	659.56	0.43	659.99	13.29%	
125,000		736.20	1.12	735.08	832.93	0.43	833.36	13.37%	
150,000		888.70	1.12	887.58	1,006.30	0.43	1,006.73	13.42%	
175,000		1,041.20	1.12	1,040.08	1,179.67	0.43	1,180.10	13.46%	
200,000		1,193.70	1.12	1,192.58	1,353.04	0.43	1,353.47	13.49%	



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 2									
Rate Schedule:		5/8" and 3/4" Meters		All Classes		Santa Cruz			
Monthly	Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent		
Consumption	(2021 Santa Cruz Rates)	2021	(2021 Rates)	2023	(2023 and 2024 only)		Increase		
-	\$ 29.82	\$ 1.68	\$ 28.14	\$ 30.52	\$ 0.43	\$ 30.95	9.99%		
1,000	30	1.68	29	31	0.43	32	9.99%		
2,000	31	1.68	30	32	0.43	33	10.05%		
3,000	32	1.68	31	33	0.43	34	10.10%		
4,000	33	1.68	32	34	0.43	35	10.16%		
5,000	34	1.68	32	35	0.43	36	10.20%		
6,000	35	1.68	34	37	0.43	37	10.30%		
7,000	47	1.68	46	50	0.43	50	10.76%		
8,000	51	1.68	49	54	0.43	54	10.89%		
9,000	54	1.68	52	57	0.43	58	11.01%		
10,000	57	1.68	55	61	0.43	62	11.11%		
15,000	78	1.68	76	85	0.43	85	11.67%		
20,000	101	1.68	99	111	0.43	111	12.04%		
25,000	126	1.68	125	139	0.43	140	12.33%		
50,000	279	1.68	277	313	0.43	313	13.08%		
75,000	431	1.68	430	486	0.43	487	13.29%		
100,000	584	1.68	582	660	0.43	660	13.40%		
125,000	736	1.68	735	833	0.43	833	13.46%		
150,000	889	1.68	887	1,006	0.43	1,007	13.50%		
175,000	1,041	1.68	1,040	1,180	0.43	1,180	13.52%		
200,000	1,194	1.68	1,192	1,353	0.43	1,353	13.54%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 2										Santa Cruz
Rate Schedule:		1" Meters		All Classes						
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2,023	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill		Percent Increase	
-	\$	74.55	\$ 2.80	\$ 71.75	\$ 75.25	\$ 1.07	\$ 76.32		6.37%	
1,000		75	3	72	76	1.07	77		6.40%	
2,000		76	3	73	77	1.07	78		6.47%	
3,000		77	3	74	78	1.07	79		6.54%	
4,000		78	3	75	79	1.07	80		6.60%	
5,000		79	3	76	80	1.07	81		6.67%	
6,000		80	3	77	82	1.07	83		6.77%	
7,000		92	3	89	95	1.07	96		7.47%	
8,000		95	3	92	98	1.07	100		7.66%	
9,000		99	3	96	102	1.07	103		7.83%	
10,000		102	3	99	106	1.07	107		7.99%	
15,000		123	3	120	129	1.07	131		8.89%	
20,000		145	3	143	155	1.07	156		9.59%	
25,000		171	3	168	184	1.07	185		10.18%	
50,000		323	3	321	358	1.07	359		11.85%	
75,000		476	3	473	531	1.07	532		12.44%	
100,000		628	3	626	704	1.07	705		12.74%	
125,000		781	3	778	878	1.07	879		12.93%	
150,000		933	3	931	1,051	1.07	1,052		13.05%	
175,000		1,086	3	1,083	1,224	1.07	1,225		13.14%	
200,000		1,238	3	1,236	1,398	1.07	1,399		13.21%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 2									
Rate Schedule:		1.5" Meters		All Classes		Santa Cruz			
Monthly	Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill	Percent Increase		
Consumption	(2021 Rates)	2021	(2021 Rates)	2023					
-	\$ 149.10	\$ 5.59	\$ 143.51	\$ 149.80	\$ 2.13	\$ 151.93	5.87%		
1,000	150	6	144	150	2.13	153	5.88%		
2,000	151	6	145	151	2.13	154	5.92%		
3,000	152	6	146	153	2.13	155	5.96%		
4,000	153	6	147	154	2.13	156	6.00%		
5,000	153	6	148	155	2.13	157	6.04%		
6,000	155	6	149	156	2.13	158	6.10%		
7,000	167	6	161	169	2.13	171	6.53%		
8,000	170	6	164	173	2.13	175	6.66%		
9,000	173	6	167	177	2.13	179	6.77%		
10,000	176	6	171	180	2.13	183	6.89%		
15,000	197	6	192	204	2.13	206	7.57%		
20,000	220	6	214	230	2.13	232	8.18%		
25,000	245	6	240	259	2.13	261	8.74%		
50,000	398	6	392	432	2.13	434	10.66%		
75,000	550	6	545	605	2.13	608	11.51%		
100,000	703	6	697	779	2.13	781	11.98%		
125,000	855	6	850	952	2.13	954	12.29%		
150,000	1,008	6	1,002	1,126	2.13	1,128	12.50%		
175,000	1,160	6	1,155	1,299	2.13	1,301	12.66%		
200,000	1,313	6	1,307	1,472	2.13	1,474	12.78%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 2									
Rate Schedule:		2" Meters		All Classes		Santa Cruz			
Monthly		Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill	Percent	
Consumption		(2021 Rates)	2021	(2021 Rates)	2023			Increase	
-	\$	238.56	\$ 8.95	\$ 229.61	\$ 239.26	\$ 3.41	\$ 242.67	5.69%	
1,000		239	9	230	240	3.41	243	5.70%	
2,000		240	9	231	241	3.41	244	5.72%	
3,000		241	9	232	242	3.41	245	5.75%	
4,000		242	9	233	243	3.41	246	5.77%	
5,000		243	9	234	244	3.41	248	5.80%	
6,000		244	9	235	246	3.41	249	5.84%	
7,000		256	9	247	259	3.41	262	6.13%	
8,000		259	9	250	262	3.41	266	6.22%	
9,000		263	9	254	266	3.41	270	6.30%	
10,000		266	9	257	270	3.41	273	6.39%	
15,000		287	9	278	293	3.41	297	6.89%	
20,000		309	9	300	319	3.41	323	7.38%	
25,000		335	9	326	348	3.41	352	7.85%	
50,000		487	9	478	522	3.41	525	9.71%	
75,000		640	9	631	695	3.41	698	10.67%	
100,000		792	9	783	868	3.41	872	11.26%	
125,000		945	9	936	1,042	3.41	1,045	11.66%	
150,000		1,097	9	1,088	1,215	3.41	1,218	11.94%	
175,000		1,250	9	1,241	1,388	3.41	1,392	12.15%	
200,000		1,402	9	1,393	1,562	3.41	1,565	12.32%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 2									
Rate Schedule:		3" Meters		All Classes		Santa Cruz			
Monthly		Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill	Percent Increase	
Consumption		(2021 Rates)	2021	(2021 Rates)	2023				
-	\$	477.12	\$ 16.78	\$ 460.34	\$ 477.82	\$ 6.39	\$ 484.21	5.19%	
1,000		478	17	461	478	6.39	485	5.19%	
2,000		479	17	462	480	6.39	486	5.21%	
3,000		480	17	463	481	6.39	487	5.22%	
4,000		481	17	464	482	6.39	488	5.23%	
5,000		481	17	465	483	6.39	489	5.25%	
6,000		483	17	466	484	6.39	491	5.27%	
7,000		495	17	478	497	6.39	504	5.43%	
8,000		498	17	481	501	6.39	507	5.48%	
9,000		501	17	484	505	6.39	511	5.53%	
10,000		504	17	488	508	6.39	515	5.58%	
15,000		525	17	508	532	6.39	538	5.89%	
20,000		548	17	531	558	6.39	564	6.21%	
25,000		574	17	557	587	6.39	593	6.54%	
50,000		726	17	709	760	6.39	767	8.08%	
75,000		879	17	862	933	6.39	940	9.07%	
100,000		1,031	17	1,014	1,107	6.39	1,113	9.76%	
125,000		1,184	17	1,167	1,280	6.39	1,287	10.28%	
150,000		1,336	17	1,319	1,454	6.39	1,460	10.67%	
175,000		1,489	17	1,472	1,627	6.39	1,633	10.98%	
200,000		1,641	17	1,624	1,800	6.39	1,807	11.24%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 2									
Rate Schedule:		3" Meters		All Classes		Santa Cruz			
Monthly		Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge (2023 and 2024 only)	Proposed Bill	Percent Increase	
Consumption		(2021 Rates)	2021	(2021 Rates)	2023				
-	\$	745.50	\$ 27.97	\$ 717.53	\$ 746.20	\$ 10.65	\$ 756.85	5.48%	
1,000		746	28	718	747	10.65	757	5.48%	
2,000		747	28	719	748	10.65	759	5.49%	
3,000		748	28	720	749	10.65	760	5.50%	
4,000		749	28	721	750	10.65	761	5.51%	
5,000		750	28	722	751	10.65	762	5.52%	
6,000		751	28	723	753	10.65	763	5.53%	
7,000		763	28	735	766	10.65	776	5.64%	
8,000		766	28	738	769	10.65	780	5.67%	
9,000		769	28	742	773	10.65	784	5.70%	
10,000		773	28	745	777	10.65	787	5.73%	
15,000		794	28	766	800	10.65	811	5.93%	
20,000		816	28	788	826	10.65	837	6.14%	
25,000		842	28	814	855	10.65	866	6.37%	
50,000		994	28	966	1,028	10.65	1,039	7.53%	
75,000		1,147	28	1,119	1,202	10.65	1,213	8.37%	
100,000		1,299	28	1,271	1,375	10.65	1,386	9.00%	
125,000		1,452	28	1,424	1,549	10.65	1,559	9.51%	
150,000		1,604	28	1,576	1,722	10.65	1,733	9.91%	
175,000		1,757	28	1,729	1,895	10.65	1,906	10.24%	
200,000		1,909	28	1,881	2,069	10.65	2,079	10.52%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

Rate Schedule:		PHASE 2		All Classes		Red Rock	
Monthly	Present	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent		
Consumption	Bill	2023	2023 and 2024 only		Increase		
-	\$ 25.00	\$ 30.52	\$ 0.43	\$ 30.95	23.80%		
1,000	27.40	31.16	0.43	31.59	15.28%		
2,000	29.80	32.21	0.43	32.64	9.54%		
3,000	32.20	33.27	0.43	33.70	4.66%		
4,000	34.60	34.33	0.43	34.76	0.45%		
5,000	37.00	35.38	0.43	35.81	-3.21%		
6,000	40.15	46.36	0.43	46.79	16.54%		
7,000	43.30	50.05	0.43	50.48	16.57%		
8,000	46.45	53.73	0.43	54.16	16.60%		
9,000	49.60	57.42	0.43	57.85	16.62%		
10,000	52.75	61.10	0.43	61.53	16.65%		
15,000	73.10	84.75	0.43	85.18	16.53%		
20,000	93.45	110.51	0.43	110.94	18.72%		
25,000	113.80	139.45	0.43	139.88	22.91%		
50,000	215.55	312.82	0.43	313.25	45.32%		
75,000	317.30	486.19	0.43	486.62	53.36%		
100,000	419.05	659.56	0.43	659.99	57.50%		
125,000	520.80	832.93	0.43	833.36	60.02%		
150,000	622.55	1,006.30	0.43	1,006.73	61.71%		
175,000	724.30	1,179.67	0.43	1,180.10	62.93%		
200,000	826.05	1,353.04	0.43	1,353.47	63.85%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule:		PHASE 2		All Classes		Red Rock	
1"							
Monthly	Present	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent		
Consumption	Bill	2023	2023 and 2024 only		Increase		
-	\$ 62.50	\$ 75.25	\$ 1.07	\$ 76.32	22.11%		
1,000	65.65	75.89	1.07	76.96	17.22%		
2,000	68.80	76.94	1.07	78.01	13.39%		
3,000	71.95	78.00	1.07	79.07	9.90%		
4,000	75.10	79.06	1.07	80.13	6.69%		
5,000	78.25	80.11	1.07	81.18	3.75%		
6,000	81.40	81.59	1.07	82.66	1.54%		
7,000	84.55	94.78	1.07	95.85	13.36%		
8,000	87.70	98.46	1.07	99.53	13.49%		
9,000	90.85	102.15	1.07	103.22	13.61%		
10,000	94.00	105.83	1.07	106.90	13.72%		
15,000	109.75	129.48	1.07	130.55	18.95%		
20,000	125.50	155.24	1.07	156.31	24.55%		
25,000	145.85	184.18	1.07	185.25	27.01%		
50,000	247.60	357.55	1.07	358.62	44.84%		
75,000	349.35	530.92	1.07	531.99	52.28%		
100,000	451.10	704.29	1.07	705.36	56.36%		
125,000	552.85	877.66	1.07	878.73	58.95%		
150,000	654.60	1,051.03	1.07	1,052.10	60.72%		
175,000	756.35	1,224.40	1.07	1,225.47	62.02%		
200,000	858.10	1,397.77	1.07	1,398.84	63.02%		



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 2						
Rate Schedule:	1.5"	All Classes			Red Rock	
Monthly	Present	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent	
Consumption	Bill	2023	2023 and 2024 only		Increase	
-	\$ 125.00	\$ 149.80	\$ 2.13	\$ 151.93	21.54%	
1,000	128.15	150.44	2.13	152.57	19.05%	
2,000	131.30	151.49	2.13	153.62	17.00%	
3,000	134.45	152.55	2.13	154.68	15.05%	
4,000	137.60	153.61	2.13	155.74	13.18%	
5,000	140.75	154.66	2.13	156.79	11.40%	
6,000	143.90	156.14	2.13	158.27	9.98%	
7,000	147.05	169.33	2.13	171.46	16.60%	
8,000	150.20	173.01	2.13	175.14	16.60%	
9,000	153.35	176.70	2.13	178.83	16.61%	
10,000	156.50	180.38	2.13	182.51	16.62%	
15,000	172.25	204.03	2.13	206.16	19.69%	
20,000	188.00	229.79	2.13	231.92	23.36%	
25,000	203.75	258.73	2.13	260.86	28.03%	
50,000	282.50	432.10	2.13	434.23	53.71%	
75,000	384.25	605.47	2.13	607.60	58.13%	
100,000	486.00	778.84	2.13	780.97	60.69%	
125,000	587.75	952.21	2.13	954.34	62.37%	
150,000	689.50	1,125.58	2.13	1,127.71	63.55%	
175,000	791.25	1,298.95	2.13	1,301.08	64.43%	
200,000	893.00	1,472.32	2.13	1,474.45	65.11%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

Rate Schedule:		PHASE 2		All Classes		Red Rock	
Monthly	Present	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent		
Consumption	Bill	2023	2023 and 2024 only		Increase		
-	\$ 200.00	\$ 239.26	\$ 3.41	\$ 242.67	21.34%		
1,000	203.15	239.90	3.41	243.31	19.77%		
2,000	206.30	240.95	3.41	244.36	18.45%		
3,000	209.45	242.01	3.41	245.42	17.17%		
4,000	212.60	243.07	3.41	246.48	15.93%		
5,000	215.75	244.12	3.41	247.53	14.73%		
6,000	218.90	245.60	3.41	249.01	13.75%		
7,000	222.05	258.79	3.41	262.20	18.08%		
8,000	225.20	262.47	3.41	265.88	18.06%		
9,000	228.35	266.16	3.41	269.57	18.05%		
10,000	231.50	269.84	3.41	273.25	18.03%		
15,000	247.25	293.49	3.41	296.90	20.08%		
20,000	263.00	319.25	3.41	322.66	22.69%		
25,000	278.75	348.19	3.41	351.60	26.13%		
50,000	357.50	521.56	3.41	524.97	46.84%		
75,000	436.25	694.93	3.41	698.34	60.08%		
100,000	524.20	868.30	3.41	871.71	66.29%		
125,000	625.95	1,041.67	3.41	1,045.08	66.96%		
150,000	727.70	1,215.04	3.41	1,218.45	67.44%		
175,000	829.45	1,388.41	3.41	1,391.82	67.80%		
200,000	931.20	1,561.78	3.41	1,565.19	68.08%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 2						
Rate Schedule:		3"	All Classes		Red Rock	
Monthly	Present	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent	
Consumption	Bill	2023	2023 and 2024 only		Increase	
-	\$ 400.00	\$ 477.82	\$ 6.39	\$ 484.21	21.05%	
1,000	403.15	478.46	6.39	484.85	20.26%	
2,000	406.30	479.51	6.39	485.90	19.59%	
3,000	409.45	480.57	6.39	486.96	18.93%	
4,000	412.60	481.63	6.39	488.02	18.28%	
5,000	415.75	482.68	6.39	489.07	17.64%	
6,000	418.90	484.16	6.39	490.55	17.10%	
7,000	422.05	497.35	6.39	503.74	19.35%	
8,000	425.20	501.03	6.39	507.42	19.34%	
9,000	428.35	504.72	6.39	511.11	19.32%	
10,000	431.50	508.40	6.39	514.79	19.30%	
15,000	447.25	532.05	6.39	538.44	20.39%	
20,000	463.00	557.81	6.39	564.20	21.86%	
25,000	478.75	586.75	6.39	593.14	23.89%	
50,000	557.50	760.12	6.39	766.51	37.49%	
75,000	636.25	933.49	6.39	939.88	47.72%	
100,000	715.00	1,106.86	6.39	1,113.25	55.70%	
125,000	793.75	1,280.23	6.39	1,286.62	62.09%	
150,000	872.50	1,453.60	6.39	1,459.99	67.33%	
175,000	951.25	1,626.97	6.39	1,633.36	71.71%	
200,000	1,030.00	1,800.34	6.39	1,806.73	75.41%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

PHASE 3								
Rate Schedule:		5/8" and 3/4" Meters		All Classes		Santa Cruz		
Monthly	Present Bill	TCJA Bill	Present Bill	Proposed Rates	Rate Case	Proposed Bill	Percent	
Consumption	(2021 Santa Cruz Rates)	Credit 2021	(2021 Rates)	2024	Expense Surcharge 2023 and 2024 only		Increase	
-	\$ 29.82	1.12	\$ 28.70	\$ 32.25	\$ 0.43	\$ 32.68	13.88%	
1,000	30.40	1.12	29.28	32.91	0.43	33.34	13.87%	
2,000	31.34	1.12	30.22	33.99	0.43	34.42	13.87%	
3,000	32.29	1.12	31.17	35.06	0.43	35.49	13.88%	
4,000	33.23	1.12	32.11	36.14	0.43	36.57	13.88%	
5,000	34.18	1.12	33.06	37.22	0.43	37.65	13.88%	
6,000	35.48	1.12	34.36	38.71	0.43	39.14	13.90%	
7,000	47.25	1.12	46.13	52.13	0.43	52.56	13.94%	
8,000	50.52	1.12	49.40	55.86	0.43	56.29	13.96%	
9,000	53.79	1.12	52.67	59.60	0.43	60.03	13.97%	
10,000	57.06	1.12	55.94	63.33	0.43	63.76	13.99%	
15,000	77.96	1.12	76.84	87.23	0.43	87.66	14.09%	
20,000	100.70	1.12	99.58	113.25	0.43	113.68	14.16%	
25,000	126.20	1.12	125.08	142.43	0.43	142.86	14.21%	
50,000	278.70	1.12	277.58	317.05	0.43	317.48	14.37%	
75,000	431.20	1.12	430.08	491.67	0.43	492.10	14.42%	
100,000	583.70	1.12	582.58	666.29	0.43	666.72	14.44%	
125,000	736.20	1.12	735.08	840.91	0.43	841.34	14.46%	
150,000	888.70	1.12	887.58	1,015.53	0.43	1,015.96	14.46%	
175,000	1,041.20	1.12	1,040.08	1,190.16	0.43	1,190.59	14.47%	
200,000	1,193.70	1.12	1,192.58	1,364.78	0.43	1,365.21	14.48%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule:		PHASE 3		All Classes				Santa Cruz	
Monthly		Present Rates	TCJA Bill Credit	Present Bill	Proposed Rates	Rate Case Expense Surcharge	Proposed Bill	Percent	
Consumption		(2021 Santa Cruz Rates)	2021	(2021 Rates)	2024	2023 and 2024 only		Increase	
-	\$	29.82	\$ 1.68	\$ 28.14	\$ 32.25	\$ 0.43	\$ 32.68	16.15%	
1,000		30.40	1.68	28.72	32.91	0.43	33.34	16.09%	
2,000		31.34	1.68	29.66	33.99	0.43	34.42	16.02%	
3,000		32.29	1.68	30.61	35.06	0.43	35.49	15.96%	
4,000		33.23	1.68	31.55	36.14	0.43	36.57	15.90%	
5,000		34.18	1.68	32.50	37.22	0.43	37.65	15.85%	
6,000		35.48	1.68	33.80	38.71	0.43	39.14	15.78%	
7,000		47.25	1.68	45.57	52.13	0.43	52.56	15.34%	
8,000		50.52	1.68	48.84	55.86	0.43	56.29	15.26%	
9,000		53.79	1.68	52.11	59.60	0.43	60.03	15.20%	
10,000		57.06	1.68	55.38	63.33	0.43	63.76	15.14%	
15,000		77.96	1.68	76.28	87.23	0.43	87.66	14.92%	
20,000		100.70	1.68	99.02	113.25	0.43	113.68	14.80%	
25,000		126.20	1.68	124.52	142.43	0.43	142.86	14.73%	
50,000		278.70	1.68	277.02	317.05	0.43	317.48	14.61%	
75,000		431.20	1.68	429.52	491.67	0.43	492.10	14.57%	
100,000		583.70	1.68	582.02	666.29	0.43	666.72	14.55%	
125,000		736.20	1.68	734.52	840.91	0.43	841.34	14.54%	
150,000		888.70	1.68	887.02	1,015.53	0.43	1,015.96	14.54%	
175,000		1,041.20	1.68	1,039.52	1,190.16	0.43	1,190.59	14.53%	
200,000		1,193.70	1.68	1,192.02	1,364.78	0.43	1,365.21	14.53%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 3								
Rate Schedule:		1" Meters	All Classes				Santa Cruz	
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase
-	\$	74.55	\$ 2.80	\$ 71.75	\$ 83.62	\$ 1.07	\$ 84.69	18.03%
1,000		75.13	2.80	72.33	84.28	1.07	85.35	18.00%
2,000		76.07	2.80	73.27	85.35	1.07	86.42	17.94%
3,000		77.02	2.80	74.22	86.43	1.07	87.50	17.89%
4,000		77.96	2.80	75.16	87.50	1.07	88.57	17.84%
5,000		78.91	2.80	76.11	88.58	1.07	89.65	17.80%
6,000		80.21	2.80	77.41	90.07	1.07	91.14	17.74%
7,000		91.98	2.80	89.18	103.49	1.07	104.56	17.25%
8,000		95.25	2.80	92.45	107.23	1.07	108.30	17.14%
9,000		98.52	2.80	95.72	110.96	1.07	112.03	17.04%
10,000		101.79	2.80	98.99	114.70	1.07	115.77	16.95%
15,000		122.69	2.80	119.89	138.60	1.07	139.67	16.50%
20,000		145.43	2.80	142.63	164.61	1.07	165.68	16.16%
25,000		170.93	2.80	168.13	193.79	1.07	194.86	15.90%
50,000		323.43	2.80	320.63	368.42	1.07	369.49	15.24%
75,000		475.93	2.80	473.13	543.04	1.07	544.11	15.00%
100,000		628.43	2.80	625.63	717.66	1.07	718.73	14.88%
125,000		780.93	2.80	778.13	892.28	1.07	893.35	14.81%
150,000		933.43	2.80	930.63	1,066.90	1.07	1,067.97	14.76%
175,000		1,085.93	2.80	1,083.13	1,241.52	1.07	1,242.59	14.72%
200,000		1,238.43	2.80	1,235.63	1,416.14	1.07	1,417.21	14.70%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 3									
Rate Schedule:		1.5" Meters		All Classes		Santa Cruz			
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2024	Rate Case [ 2023 and 2024 only	Proposed Bill	Percent Increase	
-	\$	149.10	\$ 5.59	\$ 143.51	\$ 169.23	\$ 2.13	\$ 171.36	19.40%	
1,000		149.68	5.59	144.09	169.88	2.13	172.01	19.38%	
2,000		150.62	5.59	145.03	170.96	2.13	173.09	19.34%	
3,000		151.57	5.59	145.98	172.04	2.13	174.17	19.31%	
4,000		152.51	5.59	146.92	173.11	2.13	175.24	19.28%	
5,000		153.46	5.59	147.87	174.19	2.13	176.32	19.24%	
6,000		154.76	5.59	149.17	175.68	2.13	177.81	19.20%	
7,000		166.53	5.59	160.94	189.10	2.13	191.23	18.82%	
8,000		169.80	5.59	164.21	192.84	2.13	194.97	18.73%	
9,000		173.07	5.59	167.48	196.57	2.13	198.70	18.64%	
10,000		176.34	5.59	170.75	200.31	2.13	202.44	18.56%	
15,000		197.24	5.59	191.65	224.21	2.13	226.34	18.10%	
20,000		219.98	5.59	214.39	250.22	2.13	252.35	17.71%	
25,000		245.48	5.59	239.89	279.40	2.13	281.53	17.36%	
50,000		397.98	5.59	392.39	454.02	2.13	456.15	16.25%	
75,000		550.48	5.59	544.89	628.65	2.13	630.78	15.76%	
100,000		702.98	5.59	697.39	803.27	2.13	805.40	15.49%	
125,000		855.48	5.59	849.89	977.89	2.13	980.02	15.31%	
150,000		1,007.98	5.59	1,002.39	1,152.51	2.13	1,154.64	15.19%	
175,000		1,160.48	5.59	1,154.89	1,327.13	2.13	1,329.26	15.10%	
200,000		1,312.98	5.59	1,307.39	1,501.75	2.13	1,503.88	15.03%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

Rate Schedule:		PHASE 3		All Classes		Santa Cruz			
2" Meters									
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase	
-	\$	238.56	\$ 8.95	\$ 229.61	\$ 271.96	\$ 3.41	\$ 275.37	19.93%	
1,000		239.14	8.95	230.19	272.61	3.41	276.02	19.91%	
2,000		240.08	8.95	231.13	273.69	3.41	277.10	19.89%	
3,000		241.03	8.95	232.08	274.77	3.41	278.18	19.86%	
4,000		241.97	8.95	233.02	275.84	3.41	279.25	19.84%	
5,000		242.92	8.95	233.97	276.92	3.41	280.33	19.82%	
6,000		244.22	8.95	235.27	278.41	3.41	281.82	19.78%	
7,000		255.99	8.95	247.04	291.83	3.41	295.24	19.51%	
8,000		259.26	8.95	250.31	295.57	3.41	298.98	19.44%	
9,000		262.53	8.95	253.58	299.30	3.41	302.71	19.38%	
10,000		265.80	8.95	256.85	303.04	3.41	306.45	19.31%	
15,000		286.70	8.95	277.75	326.94	3.41	330.35	18.94%	
20,000		309.44	8.95	300.49	352.95	3.41	356.36	18.59%	
25,000		334.94	8.95	325.99	382.13	3.41	385.54	18.27%	
50,000		487.44	8.95	478.49	556.75	3.41	560.16	17.07%	
75,000		639.94	8.95	630.99	731.38	3.41	734.79	16.45%	
100,000		792.44	8.95	783.49	906.00	3.41	909.41	16.07%	
125,000		944.94	8.95	935.99	1,080.62	3.41	1,084.03	15.82%	
150,000		1,097.44	8.95	1,088.49	1,255.24	3.41	1,258.65	15.63%	
175,000		1,249.94	8.95	1,240.99	1,429.86	3.41	1,433.27	15.49%	
200,000		1,402.44	8.95	1,393.49	1,604.48	3.41	1,607.89	15.39%	



**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

Rate Schedule:		PHASE 3		All Classes		Santa Cruz			
3" Meters									
Monthly Consumption	Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase		
-	\$ 477.12	\$ 16.78	\$ 460.34	\$ 545.90	\$ 6.39	\$ 552.29	19.98%		
1,000	477.70	16.78	460.92	546.56	6.39	552.95	19.97%		
2,000	478.64	16.78	461.86	547.64	6.39	554.03	19.95%		
3,000	479.59	16.78	462.81	548.71	6.39	555.10	19.94%		
4,000	480.53	16.78	463.75	549.79	6.39	556.18	19.93%		
5,000	481.48	16.78	464.70	550.87	6.39	557.26	19.92%		
6,000	482.78	16.78	466.00	552.36	6.39	558.75	19.90%		
7,000	494.55	16.78	477.77	565.78	6.39	572.17	19.76%		
8,000	497.82	16.78	481.04	569.51	6.39	575.90	19.72%		
9,000	501.09	16.78	484.31	573.25	6.39	579.64	19.68%		
10,000	504.36	16.78	487.58	576.98	6.39	583.37	19.65%		
15,000	525.26	16.78	508.48	600.88	6.39	607.27	19.43%		
20,000	548.00	16.78	531.22	626.90	6.39	633.29	19.21%		
25,000	573.50	16.78	556.72	656.08	6.39	662.47	19.00%		
50,000	726.00	16.78	709.22	830.70	6.39	837.09	18.03%		
75,000	878.50	16.78	861.72	1,005.32	6.39	1,011.71	17.41%		
100,000	1,031.00	16.78	1,014.22	1,179.94	6.39	1,186.33	16.97%		
125,000	1,183.50	16.78	1,166.72	1,354.56	6.39	1,360.95	16.65%		
150,000	1,336.00	16.78	1,319.22	1,529.18	6.39	1,535.57	16.40%		
175,000	1,488.50	16.78	1,471.72	1,703.81	6.39	1,710.20	16.20%		
200,000	1,641.00	16.78	1,624.22	1,878.43	6.39	1,884.82	16.04%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Typical Bill Analysis

PHASE 3								
Rate Schedule:		3" Meters		All Classes			Santa Cruz	
Monthly Consumption		Present Rates (2021 Rates)	TCJA Bill Credit 2021	Present Bill (2021 Rates)	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase
-	\$	745.50	\$ 27.97	\$ 717.53	\$ 854.09	\$ 10.65	\$ 864.74	20.52%
1,000		746.08	27.97	718.11	854.75	10.65	865.40	20.51%
2,000		747.02	27.97	719.05	855.83	10.65	866.48	20.50%
3,000		747.97	27.97	720.00	856.90	10.65	867.55	20.49%
4,000		748.91	27.97	720.94	857.98	10.65	868.63	20.49%
5,000		749.86	27.97	721.89	859.06	10.65	869.71	20.48%
6,000		751.16	27.97	723.19	860.55	10.65	871.20	20.47%
7,000		762.93	27.97	734.96	873.97	10.65	884.62	20.36%
8,000		766.20	27.97	738.23	877.70	10.65	888.35	20.34%
9,000		769.47	27.97	741.50	881.44	10.65	892.09	20.31%
10,000		772.74	27.97	744.77	885.17	10.65	895.82	20.28%
15,000		793.64	27.97	765.67	909.07	10.65	919.72	20.12%
20,000		816.38	27.97	788.41	935.09	10.65	945.74	19.95%
25,000		841.88	27.97	813.91	964.27	10.65	974.92	19.78%
50,000		994.38	27.97	966.41	1,138.89	10.65	1,149.54	18.95%
75,000		1,146.88	27.97	1,118.91	1,313.51	10.65	1,324.16	18.34%
100,000		1,299.38	27.97	1,271.41	1,488.13	10.65	1,498.78	17.88%
125,000		1,451.88	27.97	1,423.91	1,662.75	10.65	1,673.40	17.52%
150,000		1,604.38	27.97	1,576.41	1,837.37	10.65	1,848.02	17.23%
175,000		1,756.88	27.97	1,728.91	2,012.00	10.65	2,022.65	16.99%
200,000		1,909.38	27.97	1,881.41	2,186.62	10.65	2,197.27	16.79%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

**Typical Bill Analysis**

Rate Schedule: 5/8"		All Classes			Red Rock		
		PHASE 3					
Monthly Consumption	Present Bill	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase		
-	\$ 25.00	\$ 32.25	\$ 0.43	\$ 32.68	30.73%		
1,000	27.40	32.91	0.43	33.34	21.68%		
2,000	29.80	33.99	0.43	34.42	15.49%		
3,000	32.20	35.06	0.43	35.49	10.23%		
4,000	34.60	36.14	0.43	36.57	5.69%		
5,000	37.00	37.22	0.43	37.65	1.74%		
6,000	40.15	48.39	0.43	48.82	21.60%		
7,000	43.30	52.13	0.43	52.56	21.38%		
8,000	46.45	55.86	0.43	56.29	21.19%		
9,000	49.60	59.60	0.43	60.03	21.03%		
10,000	52.75	63.33	0.43	63.76	20.88%		
15,000	73.10	87.23	0.43	87.66	19.92%		
20,000	93.45	113.25	0.43	113.68	21.65%		
25,000	113.80	142.43	0.43	142.86	25.54%		
50,000	215.55	317.05	0.43	317.48	47.29%		
75,000	317.30	491.67	0.43	492.10	55.09%		
100,000	419.05	666.29	0.43	666.72	59.10%		
125,000	520.80	840.91	0.43	841.34	61.55%		
150,000	622.55	1,015.53	0.43	1,015.96	63.19%		
175,000	724.30	1,190.16	0.43	1,190.59	64.38%		
200,000	826.05	1,364.78	0.43	1,365.21	65.27%		

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 1"		All Classes		Red Rock		
PHASE 3						
Monthly Consumption	Present Bill	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase	
-	\$ 62.50	\$ 83.62	\$ 1.07	\$ 84.69	35.50%	
1,000	65.65	84.28	1.07	85.35	30.00%	
2,000	68.80	85.35	1.07	86.42	25.61%	
3,000	71.95	86.43	1.07	87.50	21.61%	
4,000	75.10	87.50	1.07	88.57	17.94%	
5,000	78.25	88.58	1.07	89.65	14.57%	
6,000	81.40	90.07	1.07	91.14	11.97%	
7,000	84.55	103.49	1.07	104.56	23.67%	
8,000	87.70	107.23	1.07	108.30	23.49%	
9,000	90.85	110.96	1.07	112.03	23.32%	
10,000	94.00	114.70	1.07	115.77	23.16%	
15,000	109.75	138.60	1.07	139.67	27.26%	
20,000	125.50	164.61	1.07	165.68	32.02%	
25,000	145.85	193.79	1.07	194.86	33.61%	
50,000	247.60	368.42	1.07	369.49	49.23%	
75,000	349.35	543.04	1.07	544.11	55.75%	
100,000	451.10	717.66	1.07	718.73	59.33%	
125,000	552.85	892.28	1.07	893.35	61.59%	
150,000	654.60	1,066.90	1.07	1,067.97	63.15%	
175,000	756.35	1,241.52	1.07	1,242.59	64.29%	
200,000	858.10	1,416.14	1.07	1,417.21	65.16%	

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 1.5"		All Classes		Red Rock			
PHASE 3		Proposed Rates 2024		Rate Case Expense Surcharge 2023 and 2024 only		Proposed Bill	
Monthly Consumption	Present Bill						Percent Increase
-	\$ 125.00	\$ 169.23	\$ 2.13	\$ 171.36			37.09%
1,000	128.15	169.88	2.13	172.01			34.23%
2,000	131.30	170.96	2.13	173.09			31.83%
3,000	134.45	172.04	2.13	174.17			29.54%
4,000	137.60	173.11	2.13	175.24			27.36%
5,000	140.75	174.19	2.13	176.32			25.27%
6,000	143.90	175.68	2.13	177.81			23.57%
7,000	147.05	189.10	2.13	191.23			30.05%
8,000	150.20	192.84	2.13	194.97			29.81%
9,000	153.35	196.57	2.13	198.70			29.57%
10,000	156.50	200.31	2.13	202.44			29.35%
15,000	172.25	224.21	2.13	226.34			31.40%
20,000	188.00	250.22	2.13	252.35			34.23%
25,000	203.75	279.40	2.13	281.53			38.18%
50,000	282.50	454.02	2.13	456.15			61.47%
75,000	384.25	628.65	2.13	630.78			64.16%
100,000	486.00	803.27	2.13	805.40			65.72%
125,000	587.75	977.89	2.13	980.02			66.74%
150,000	689.50	1,152.51	2.13	1,154.64			67.46%
175,000	791.25	1,327.13	2.13	1,329.26			67.99%
200,000	893.00	1,501.75	2.13	1,503.88			68.41%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 2"		All Classes			Red Rock				
PHASE 3		Proposed Rates 2024		Rate Case Expense Surcharge 2023 and 2024 only		Proposed Bill		Percent Increase	
Monthly Consumption	Present Bill								
-	\$ 200.00	\$ 271.96	\$ 3.41	\$ 275.37					37.68%
1,000	203.15	272.61	3.41	276.02					35.87%
2,000	206.30	273.69	3.41	277.10					34.32%
3,000	209.45	274.77	3.41	278.18					32.81%
4,000	212.60	275.84	3.41	279.25					31.35%
5,000	215.75	276.92	3.41	280.33					29.93%
6,000	218.90	278.41	3.41	281.82					28.75%
7,000	222.05	291.83	3.41	295.24					32.96%
8,000	225.20	295.57	3.41	298.98					32.76%
9,000	228.35	299.30	3.41	302.71					32.57%
10,000	231.50	303.04	3.41	306.45					32.37%
15,000	247.25	326.94	3.41	330.35					33.61%
20,000	263.00	352.95	3.41	356.36					35.50%
25,000	278.75	382.13	3.41	385.54					38.31%
50,000	357.50	556.75	3.41	560.16					56.69%
75,000	436.25	731.38	3.41	734.79					68.43%
100,000	524.20	906.00	3.41	909.41					73.48%
125,000	625.95	1,080.62	3.41	1,084.03					73.18%
150,000	727.70	1,255.24	3.41	1,258.65					72.96%
175,000	829.45	1,429.86	3.41	1,433.27					72.80%
200,000	931.20	1,604.48	3.41	1,607.89					72.67%

**Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

## Typical Bill Analysis

Rate Schedule: 3"		All Classes			Red Rock	
PHASE 3						
Monthly Consumption	Present Bill	Proposed Rates 2024	Rate Case Expense Surcharge 2023 and 2024 only	Proposed Bill	Percent Increase	
-	\$ 400.00	\$ 545.90	\$ 6.39	\$ 552.29	38.07%	
1,000	403.15	546.56	6.39	552.95	37.16%	
2,000	406.30	547.64	6.39	554.03	36.36%	
3,000	409.45	548.71	6.39	555.10	35.57%	
4,000	412.60	549.79	6.39	556.18	34.80%	
5,000	415.75	550.87	6.39	557.26	34.04%	
6,000	418.90	552.36	6.39	558.75	33.38%	
7,000	422.05	565.78	6.39	572.17	35.57%	
8,000	425.20	569.51	6.39	575.90	35.44%	
9,000	428.35	573.25	6.39	579.64	35.32%	
10,000	431.50	576.98	6.39	583.37	35.20%	
15,000	447.25	600.88	6.39	607.27	35.78%	
20,000	463.00	626.90	6.39	633.29	36.78%	
25,000	478.75	656.08	6.39	662.47	38.37%	
50,000	557.50	830.70	6.39	837.09	50.15%	
75,000	636.25	1,005.32	6.39	1,011.71	59.01%	
100,000	715.00	1,179.94	6.39	1,186.33	65.92%	
125,000	793.75	1,354.56	6.39	1,360.95	71.46%	
150,000	872.50	1,529.18	6.39	1,535.57	76.00%	
175,000	951.25	1,703.81	6.39	1,710.20	79.78%	
200,000	1,030.00	1,878.43	6.39	1,884.82	82.99%	

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	90	-	90	0.53%	-	0.00%
1	1,000	732	822	4.85%	366,000	0.37%
1,001	2,000	1596	2,418	14.25%	2,760,000	2.76%
2,001	3,000	2224	4,642	27.36%	8,320,000	8.31%
3,001	4,000	2333	6,975	41.11%	16,485,500	16.46%
4,001	5,000	2240	9,215	54.32%	26,565,500	26.53%
5,001	6,000	1795	11,010	64.90%	36,438,000	36.39%
6,001	7,000	1381	12,391	73.04%	45,414,500	45.35%
7,001	8,000	1029	13,420	79.10%	53,132,000	53.06%
8,001	9,000	724	14,144	83.37%	59,286,000	59.21%
9,001	10,000	512	14,656	86.39%	64,150,000	64.06%
10,001	11,000	407	15,063	88.79%	68,423,500	68.33%
11,001	12,000	351	15,414	90.86%	72,460,000	72.36%
12,001	13,000	277	15,691	92.49%	75,922,500	75.82%
13,001	14,000	195	15,886	93.64%	78,555,000	78.45%
14,001	15,000	175	16,061	94.67%	81,092,500	80.98%
15,001	16,000	142	16,203	95.51%	83,293,500	83.18%
16,001	17,000	123	16,326	96.23%	85,323,000	85.21%
17,001	18,000	112	16,438	96.89%	87,283,000	87.16%
18,001	19,000	89	16,527	97.42%	88,929,500	88.81%
19,001	20,000	61	16,588	97.78%	90,119,000	90.00%
20,001	21,000	72	16,660	98.20%	91,595,000	91.47%
21,001	22,000	40	16,700	98.44%	92,455,000	92.33%
22,001	23,000	36	16,736	98.65%	93,265,000	93.14%
23,001	24,000	32	16,768	98.84%	94,017,000	93.89%
24,001	25,000	37	16,805	99.06%	94,923,500	94.79%
25,001	26,000	31	16,836	99.24%	95,714,000	95.58%
26,001	27,000	15	16,851	99.33%	96,111,500	95.98%
27,001	28,000	19	16,870	99.44%	96,634,000	96.50%
28,001	29,000	14	16,884	99.52%	97,033,000	96.90%
29,001	30,000	10	16,894	99.58%	97,328,000	97.20%
30,001	31,000	11	16,905	99.65%	97,663,500	97.53%
31,001	32,000	5	16,910	99.68%	97,821,000	97.69%
32,001	33,000	3	16,913	99.69%	97,918,500	97.79%
33,001	34,000	7	16,920	99.73%	98,153,000	98.02%
34,001	35,000	7	16,927	99.78%	98,394,500	98.26%
35,001	36,000	6	16,933	99.81%	98,607,500	98.47%
36,001	37,000	2	16,935	99.82%	98,680,500	98.55%
37,001	38,000	2	16,937	99.83%	98,755,500	98.62%
38,001	39,000	3	16,940	99.85%	98,871,000	98.74%
39,001	40,000	2	16,942	99.86%	98,950,000	98.82%
40,001	41,000	3	16,945	99.88%	99,071,500	98.94%
41,001	42,000	3	16,948	99.90%	99,196,000	99.06%
42,001	43,000	4	16,952	99.92%	99,366,000	99.23%
43,001	44,000	0	16,952	99.92%	99,366,000	99.23%
44,001	45,000	0	16,952	99.92%	99,366,000	99.23%
45,001	46,000	0	16,952	99.92%	99,366,000	99.23%
46,001	47,000	1	16,953	99.93%	99,412,500	99.28%
47,001	48,000	0	16,953	99.93%	99,412,500	99.28%
48,001	49,000	1	16,954	99.94%	99,461,000	99.33%
49,001	50,000	0	16,954	99.94%	99,461,000	99.33%
50,001	51,000	0	16,954	99.94%	99,461,000	99.33%
51,001	52,000	0	16,954	99.94%	99,461,000	99.33%
52,001	53,000	1	16,955	99.94%	99,513,500	99.38%
53,001	54,000	0	16,955	99.94%	99,513,500	99.38%
54,001	55,000	1	16,956	99.95%	99,568,000	99.43%
55,001	56,000	0	16,956	99.95%	99,568,000	99.43%
56,001	57,000	2	16,958	99.96%	99,681,000	99.55%
57,001	58,000	0	16,958	99.96%	99,681,000	99.55%
58,001	59,000	1	16,959	99.96%	99,739,500	99.60%
59,001	60,000	1	16,960	99.97%	99,799,000	99.66%
60,001	61,000	0	16,960	99.97%	99,799,000	99.66%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
61,001	62,000	1	61,500	16,961	99.98%	99,860,500	99.72%
62,001	63,000	0	-	16,961	99.98%	99,860,500	99.72%
63,001	64,000	0	-	16,961	99.98%	99,860,500	99.72%
64,001	65,000	1	64,500	16,962	99.98%	99,925,000	99.79%
65,001	66,000	0	-	16,962	99.98%	99,925,000	99.79%
66,001	67,000	1	66,500	16,963	99.99%	99,991,500	99.86%
67,001	68,000	0	-	16,963	99.99%	99,991,500	99.86%
68,001	69,000	0	-	16,963	99.99%	99,991,500	99.86%
69,001	70,000	1	69,500	16,964	99.99%	100,061,000	99.92%
70,001	71,000	0	-	16,964	99.99%	100,061,000	99.92%
71,001	72,000	0	-	16,964	99.99%	100,061,000	99.92%
72,001	73,000	0	-	16,964	99.99%	100,061,000	99.92%
73,001	74,000	0	-	16,964	99.99%	100,061,000	99.92%
74,001	75,000	0	-	16,964	99.99%	100,061,000	99.92%
75,001	76,000	1	75,500	16,965	100.00%	100,136,500	100.00%
76,001	77,000	0	-	16,965	100.00%	100,136,500	100.00%
77,001	78,000	0	-	16,965	100.00%	100,136,500	100.00%
78,001	79,000	0	-	16,965	100.00%	100,136,500	100.00%
79,001	80,000	0	-	16,965	100.00%	100,136,500	100.00%
80,001	81,000	0	-	16,965	100.00%	100,136,500	100.00%
81,001	82,000	0	-	16,965	100.00%	100,136,500	100.00%
82,001	83,000	0	-	16,965	100.00%	100,136,500	100.00%
83,001	84,000	0	-	16,965	100.00%	100,136,500	100.00%
84,001	85,000	0	-	16,965	100.00%	100,136,500	100.00%
85,001	86,000	0	-	16,965	100.00%	100,136,500	100.00%
86,001	87,000	0	-	16,965	100.00%	100,136,500	100.00%
87,001	88,000	0	-	16,965	100.00%	100,136,500	100.00%
88,001	89,000	0	-	16,965	100.00%	100,136,500	100.00%
89,001	90,000	0	-	16,965	100.00%	100,136,500	100.00%
90,001	91,000	0	-	16,965	100.00%	100,136,500	100.00%
91,001	92,000	0	-	16,965	100.00%	100,136,500	100.00%
92,001	93,000	0	-	16,965	100.00%	100,136,500	100.00%
93,001	94,000	0	-	16,965	100.00%	100,136,500	100.00%
94,001	95,000	0	-	16,965	100.00%	100,136,500	100.00%
95,001	96,000	0	-	16,965	100.00%	100,136,500	100.00%
96,001	97,000	0	-	16,965	100.00%	100,136,500	100.00%
97,001	98,000	0	-	16,965	100.00%	100,136,500	100.00%
98,001	99,000	0	-	16,965	100.00%	100,136,500	100.00%
99,001	100,000	0	-	16,965	100.00%	100,136,500	100.00%
Over 100,000		-	-	16,965	100.00%	100,136,500	100.00%
Totals		16,965	100,136,500	16,965		100,136,500	

Average No. of Customers: 1,414

Average Consumption: 5,903

Median Consumption: 6,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3-4" Residential

		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
Block				No.	% of Total	Amount	% of Total
0		1,934	-	1,934	0.81%	-	0.00%
1	1,000	11,881	5,940,500	13,815	5.78%	5,940,500	0.39%
1,001	2,000	18,982	28,473,000	32,797	13.72%	34,413,500	2.27%
2,001	3,000	26,039	65,097,500	58,836	24.61%	99,511,000	6.55%
3,001	4,000	29,464	103,124,000	88,300	36.93%	202,635,000	13.34%
4,001	5,000	28,411	127,849,500	116,711	48.81%	330,484,500	21.75%
5,001	6,000	24,484	134,662,000	141,195	59.05%	465,146,500	30.62%
6,001	7,000	20,216	131,404,000	161,411	67.50%	596,550,500	39.26%
7,001	8,000	16,099	120,742,500	177,510	74.24%	717,293,000	47.21%
8,001	9,000	12,447	105,799,500	189,957	79.44%	823,092,500	54.18%
9,001	10,000	9,761	92,729,500	199,718	83.52%	915,822,000	60.28%
10,001	11,000	7,591	79,705,500	207,309	86.70%	995,527,500	65.53%
11,001	12,000	6,031	69,356,500	213,340	89.22%	1,064,884,000	70.09%
12,001	13,000	4,735	59,187,500	218,075	91.20%	1,124,071,500	73.99%
13,001	14,000	3,811	51,448,500	221,886	92.80%	1,175,520,000	77.37%
14,001	15,000	3,027	43,891,500	224,913	94.06%	1,219,411,500	80.26%
15,001	16,000	2,434	37,727,000	227,347	95.08%	1,257,138,500	82.74%
16,001	17,000	1,946	32,109,000	229,293	95.89%	1,289,247,500	84.86%
17,001	18,000	1,730	30,275,000	231,023	96.62%	1,319,522,500	86.85%
18,001	19,000	1,354	25,049,000	232,377	97.18%	1,344,571,500	88.50%
19,001	20,000	1,095	21,352,500	233,472	97.64%	1,365,924,000	89.91%
20,001	21,000	888	18,204,000	234,360	98.01%	1,384,128,000	91.10%
21,001	22,000	746	16,039,000	235,106	98.32%	1,400,167,000	92.16%
22,001	23,000	600	13,500,000	235,706	98.58%	1,413,667,000	93.05%
23,001	24,000	493	11,585,500	236,199	98.78%	1,425,252,500	93.81%
24,001	25,000	385	9,432,500	236,584	98.94%	1,434,685,000	94.43%
25,001	26,000	348	8,874,000	236,932	99.09%	1,443,559,000	95.02%
26,001	27,000	301	7,976,500	237,233	99.21%	1,451,535,500	95.54%
27,001	28,000	233	6,407,500	237,466	99.31%	1,457,943,000	95.96%
28,001	29,000	205	5,842,500	237,671	99.40%	1,463,785,500	96.35%
29,001	30,000	193	5,693,500	237,864	99.48%	1,469,479,000	96.72%
30,001	31,000	164	5,002,000	238,028	99.55%	1,474,481,000	97.05%
31,001	32,000	116	3,654,000	238,144	99.60%	1,478,135,000	97.29%
32,001	33,000	113	3,672,500	238,257	99.64%	1,481,807,500	97.53%
33,001	34,000	80	2,680,000	238,337	99.68%	1,484,487,500	97.71%
34,001	35,000	100	3,450,000	238,437	99.72%	1,487,937,500	97.94%
35,001	36,000	62	2,201,000	238,499	99.74%	1,490,138,500	98.08%
36,001	37,000	57	2,080,500	238,556	99.77%	1,492,219,000	98.22%
37,001	38,000	67	2,512,500	238,623	99.80%	1,494,731,500	98.38%
38,001	39,000	59	2,271,500	238,682	99.82%	1,497,003,000	98.53%
39,001	40,000	41	1,619,500	238,723	99.84%	1,498,622,500	98.64%
40,001	41,000	31	1,255,500	238,754	99.85%	1,499,878,000	98.72%
41,001	42,000	34	1,411,000	238,788	99.86%	1,501,289,000	98.81%
42,001	43,000	29	1,232,500	238,817	99.88%	1,502,521,500	98.90%
43,001	44,000	25	1,087,500	238,842	99.89%	1,503,609,000	98.97%
44,001	45,000	31	1,379,500	238,873	99.90%	1,504,988,500	99.06%
45,001	46,000	24	1,092,000	238,897	99.91%	1,506,080,500	99.13%
46,001	47,000	21	976,500	238,918	99.92%	1,507,057,000	99.19%
47,001	48,000	14	665,000	238,932	99.92%	1,507,722,000	99.24%
48,001	49,000	16	776,000	238,948	99.93%	1,508,498,000	99.29%
49,001	50,000	9	445,500	238,957	99.94%	1,508,943,500	99.32%
50,001	51,000	11	555,500	238,968	99.94%	1,509,499,000	99.36%
51,001	52,000	10	515,000	238,978	99.94%	1,510,014,000	99.39%
52,001	53,000	13	682,500	238,991	99.95%	1,510,696,500	99.43%
53,001	54,000	7	374,500	238,998	99.95%	1,511,071,000	99.46%
54,001	55,000	7	381,500	239,005	99.96%	1,511,452,500	99.48%
55,001	56,000	6	333,000	239,011	99.96%	1,511,785,500	99.51%
56,001	57,000	7	395,500	239,018	99.96%	1,512,181,000	99.53%
57,001	58,000	1	57,500	239,019	99.96%	1,512,238,500	99.54%
58,001	59,000	6	351,000	239,025	99.96%	1,512,589,500	99.56%
59,001	60,000	5	297,500	239,030	99.97%	1,512,887,000	99.58%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3-4" Residential

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	4	242,000	239,034	99.97%	1,513,129,000	99.59%
61,001	62,000	7	430,500	239,041	99.97%	1,513,559,500	99.62%
62,001	63,000	8	500,000	239,049	99.97%	1,514,059,500	99.66%
63,001	64,000	4	254,000	239,053	99.98%	1,514,313,500	99.67%
64,001	65,000	7	451,500	239,060	99.98%	1,514,765,000	99.70%
65,001	66,000	1	65,500	239,061	99.98%	1,514,830,500	99.71%
66,001	67,000	5	332,500	239,066	99.98%	1,515,163,000	99.73%
67,001	68,000	2	135,000	239,068	99.98%	1,515,298,000	99.74%
68,001	69,000	1	68,500	239,069	99.98%	1,515,366,500	99.74%
69,001	70,000	2	139,000	239,071	99.98%	1,515,505,500	99.75%
70,001	71,000	2	141,000	239,073	99.98%	1,515,646,500	99.76%
71,001	72,000	3	214,500	239,076	99.98%	1,515,861,000	99.77%
72,001	73,000	-	-	239,076	99.98%	1,515,861,000	99.77%
73,001	74,000	1	73,500	239,077	99.99%	1,515,934,500	99.78%
74,001	75,000	3	223,500	239,080	99.99%	1,516,158,000	99.79%
75,001	76,000	2	151,000	239,082	99.99%	1,516,309,000	99.80%
76,001	77,000	1	76,500	239,083	99.99%	1,516,385,500	99.81%
77,001	78,000	3	232,500	239,086	99.99%	1,516,618,000	99.82%
78,001	79,000	3	235,500	239,089	99.99%	1,516,853,500	99.84%
79,001	80,000	1	79,500	239,090	99.99%	1,516,933,000	99.84%
80,001	81,000	1	80,500	239,091	99.99%	1,517,013,500	99.85%
81,001	82,000	2	163,000	239,093	99.99%	1,517,176,500	99.86%
82,001	83,000	-	-	239,093	99.99%	1,517,176,500	99.86%
83,001	84,000	3	250,500	239,096	99.99%	1,517,427,000	99.88%
84,001	85,000	2	169,000	239,098	99.99%	1,517,596,000	99.89%
85,001	86,000	-	-	239,098	99.99%	1,517,596,000	99.89%
86,001	87,000	1	86,500	239,099	99.99%	1,517,682,500	99.89%
87,001	88,000	-	-	239,099	99.99%	1,517,682,500	99.89%
88,001	89,000	1	88,500	239,100	99.99%	1,517,771,000	99.90%
89,001	90,000	-	-	239,100	99.99%	1,517,771,000	99.90%
90,001	91,000	-	-	239,100	99.99%	1,517,771,000	99.90%
91,001	92,000	1	91,500	239,101	99.995%	1,517,862,500	99.91%
92,001	93,000	1	92,500	239,102	99.996%	1,517,955,000	99.91%
93,001	94,000	1	93,500	239,103	99.996%	1,518,048,500	99.92%
94,001	95,000	-	-	239,103	99.996%	1,518,048,500	99.92%
95,001	96,000	-	-	239,103	99.996%	1,518,048,500	99.92%
96,001	97,000	-	-	239,103	99.996%	1,518,048,500	99.92%
97,001	98,000	-	-	239,103	99.996%	1,518,048,500	99.92%
98,001	99,000	-	-	239,103	99.996%	1,518,048,500	99.92%
99,001	100,000	1	99,500	239,104	99.997%	1,518,148,000	99.92%
103,638	103,638	1	103,638	239,105	99.997%	1,518,251,638	99.93%
105,188	105,188	1	105,188	239,106	99.997%	1,518,356,826	99.94%
107,732	107,732	1	107,732	239,107	99.998%	1,518,464,558	99.95%
120,527	120,527	1	120,527	239,108	99.998%	1,518,585,085	99.95%
127,924	127,924	1	127,924	239,109	99.999%	1,518,713,009	99.96%
138,510	138,510	1	138,510	239,110	99.999%	1,518,851,519	99.97%
138,539	138,539	1	138,539	239,111	99.9996%	1,518,990,058	99.98%
304,803	304,803	1	304,303	239,112	100.0000%	1,519,294,361	100.00%

Totals	239,112	1,519,294,361	239,112	1,519,294,361
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Average No. of Customers: 19,926

Average Consumption: 6,354

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	5	-	5	3.79%	-	0.00%
1 1,000	1	500	6	4.55%	500	0.04%
1,001 2,000	8	12,000	14	10.61%	12,500	1.08%
2,001 3,000	4	10,000	18	13.64%	22,500	1.95%
3,001 4,000	7	24,500	25	18.94%	47,000	4.06%
4,001 5,000	25	112,500	50	37.88%	159,500	13.79%
5,001 6,000	18	99,000	68	51.52%	258,500	22.35%
6,001 7,000	6	39,000	74	56.06%	297,500	25.72%
7,001 8,000	13	97,500	87	65.91%	395,000	34.15%
8,001 9,000	7	59,500	94	71.21%	454,500	39.30%
9,001 10,000	2	19,000	96	72.73%	473,500	40.94%
10,001 11,000	4	42,000	100	75.76%	515,500	44.57%
11,001 12,000	3	34,500	103	78.03%	550,000	47.56%
12,001 13,000	1	12,500	104	78.79%	562,500	48.64%
13,001 14,000	1	13,500	105	79.55%	576,000	49.81%
14,001 15,000	1	14,500	106	80.30%	590,500	51.06%
15,001 16,000	1	15,500	107	81.06%	606,000	52.40%
16,001 17,000	3	49,500	110	83.33%	655,500	56.68%
17,001 18,000	0	-	110	83.33%	655,500	56.68%
18,001 19,000	2	37,000	112	84.85%	692,500	59.88%
19,001 20,000	3	58,500	115	87.12%	751,000	64.94%
20,001 21,000	2	41,000	117	88.64%	792,000	68.48%
21,001 22,000	4	86,000	121	91.67%	878,000	75.92%
22,001 23,000	3	67,500	124	93.94%	945,500	81.76%
23,001 24,000	1	23,500	125	94.70%	969,000	83.79%
24,001 25,000	2	49,000	127	96.21%	1,018,000	88.02%
25,001 26,000	2	51,000	129	97.73%	1,069,000	92.43%
26,001 27,000	0	-	129	97.73%	1,069,000	92.43%
27,001 28,000	1	27,500	130	98.48%	1,096,500	94.81%
28,001 29,000	1	28,500	131	99.24%	1,125,000	97.28%
29,001 30,000	0	-	131	99.24%	1,125,000	97.28%
30,001 31,000	0	-	131	99.24%	1,125,000	97.28%
31,001 32,000	1	31,500	132	100.00%	1,156,500	100.00%
32,001 33,000	0	-	132	100.00%	1,156,500	100.00%
33,001 34,000	0	-	132	100.00%	1,156,500	100.00%
34,001 35,000	0	-	132	100.00%	1,156,500	100.00%
35,001 36,000	0	-	132	100.00%	1,156,500	100.00%
36,001 37,000	0	-	132	100.00%	1,156,500	100.00%
37,001 38,000	0	-	132	100.00%	1,156,500	100.00%
38,001 39,000	0	-	132	100.00%	1,156,500	100.00%
39,001 40,000	0	-	132	100.00%	1,156,500	100.00%
40,001 41,000	0	-	132	100.00%	1,156,500	100.00%
41,001 42,000	0	-	132	100.00%	1,156,500	100.00%
42,001 43,000	0	-	132	100.00%	1,156,500	100.00%
43,001 44,000	0	-	132	100.00%	1,156,500	100.00%
44,001 45,000	0	-	132	100.00%	1,156,500	100.00%
45,001 46,000	0	-	132	100.00%	1,156,500	100.00%
46,001 47,000	0	-	132	100.00%	1,156,500	100.00%
47,001 48,000	0	-	132	100.00%	1,156,500	100.00%
48,001 49,000	0	-	132	100.00%	1,156,500	100.00%
49,001 50,000	0	-	132	100.00%	1,156,500	100.00%
50,001 51,000	0	-	132	100.00%	1,156,500	100.00%
51,001 52,000	0	-	132	100.00%	1,156,500	100.00%
52,001 53,000	0	-	132	100.00%	1,156,500	100.00%
53,001 54,000	0	-	132	100.00%	1,156,500	100.00%
54,001 55,000	0	-	132	100.00%	1,156,500	100.00%
55,001 56,000	0	-	132	100.00%	1,156,500	100.00%
56,001 57,000	0	-	132	100.00%	1,156,500	100.00%
57,001 58,000	0	-	132	100.00%	1,156,500	100.00%
58,001 59,000	0	-	132	100.00%	1,156,500	100.00%
59,001 60,000	0	-	132	100.00%	1,156,500	100.00%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
60,001	61,000	0	132	100.00%	1,156,500	100.00%
61,001	62,000	0	132	100.00%	1,156,500	100.00%
62,001	63,000	0	132	100.00%	1,156,500	100.00%
63,001	64,000	0	132	100.00%	1,156,500	100.00%
64,001	65,000	0	132	100.00%	1,156,500	100.00%
65,001	66,000	0	132	100.00%	1,156,500	100.00%
66,001	67,000	0	132	100.00%	1,156,500	100.00%
67,001	68,000	0	132	100.00%	1,156,500	100.00%
68,001	69,000	0	132	100.00%	1,156,500	100.00%
69,001	70,000	0	132	100.00%	1,156,500	100.00%
70,001	71,000	0	132	100.00%	1,156,500	100.00%
71,001	72,000	0	132	100.00%	1,156,500	100.00%
72,001	73,000	0	132	100.00%	1,156,500	100.00%
73,001	74,000	0	132	100.00%	1,156,500	100.00%
74,001	75,000	0	132	100.00%	1,156,500	100.00%
75,001	76,000	0	132	100.00%	1,156,500	100.00%
76,001	77,000	0	132	100.00%	1,156,500	100.00%
77,001	78,000	0	132	100.00%	1,156,500	100.00%
78,001	79,000	0	132	100.00%	1,156,500	100.00%
79,001	80,000	0	132	100.00%	1,156,500	100.00%
80,001	81,000	0	132	100.00%	1,156,500	100.00%
81,001	82,000	0	132	100.00%	1,156,500	100.00%
82,001	83,000	0	132	100.00%	1,156,500	100.00%
83,001	84,000	0	132	100.00%	1,156,500	100.00%
84,001	85,000	0	132	100.00%	1,156,500	100.00%
85,001	86,000	0	132	100.00%	1,156,500	100.00%
86,001	87,000	0	132	100.00%	1,156,500	100.00%
87,001	88,000	0	132	100.00%	1,156,500	100.00%
88,001	89,000	0	132	100.00%	1,156,500	100.00%
89,001	90,000	0	132	100.00%	1,156,500	100.00%
90,001	91,000	0	132	100.00%	1,156,500	100.00%
91,001	92,000	0	132	100.00%	1,156,500	100.00%
92,001	93,000	0	132	100.00%	1,156,500	100.00%
93,001	94,000	0	132	100.00%	1,156,500	100.00%
94,001	95,000	0	132	100.00%	1,156,500	100.00%
95,001	96,000	0	132	100.00%	1,156,500	100.00%
96,001	97,000	0	132	100.00%	1,156,500	100.00%
97,001	98,000	0	132	100.00%	1,156,500	100.00%
98,001	99,000	0	132	100.00%	1,156,500	100.00%
99,001	100,000	0	132	100.00%	1,156,500	100.00%
Over 100,000		0	-	-	-	-
Totals		132	1,156,500	132	1,156,500	

Average No. of Customers: 11

Average Consumption: 8,761

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	0	-	-	0.00%	-	0.00%
1	1,000	0	-	0.00%	-	0.00%
1,001	2,000	0	-	0.00%	-	0.00%
2,001	3,000	0	-	0.00%	-	0.00%
3,001	4,000	0	-	0.00%	-	0.00%
4,001	5,000	0	-	0.00%	-	0.00%
5,001	6,000	1	1	8.33%	5,500	0.79%
6,001	7,000	0	1	8.33%	5,500	0.79%
7,001	8,000	0	1	8.33%	5,500	0.79%
8,001	9,000	1	2	16.67%	14,000	2.01%
9,001	10,000	0	2	16.67%	14,000	2.01%
10,001	11,000	0	2	16.67%	14,000	2.01%
11,001	12,000	0	2	16.67%	14,000	2.01%
12,001	13,000	0	2	16.67%	14,000	2.01%
13,001	14,000	0	2	16.67%	14,000	2.01%
14,001	15,000	0	2	16.67%	14,000	2.01%
15,001	16,000	0	2	16.67%	14,000	2.01%
16,001	17,000	0	2	16.67%	14,000	2.01%
17,001	18,000	1	3	25.00%	31,500	4.52%
18,001	19,000	0	3	25.00%	31,500	4.52%
19,001	20,000	0	3	25.00%	31,500	4.52%
20,001	21,000	0	3	25.00%	31,500	4.52%
21,001	22,000	0	3	25.00%	31,500	4.52%
22,001	23,000	0	3	25.00%	31,500	4.52%
23,001	24,000	0	3	25.00%	31,500	4.52%
24,001	25,000	0	3	25.00%	31,500	4.52%
25,001	26,000	1	4	33.33%	57,000	8.17%
26,001	27,000	0	4	33.33%	57,000	8.17%
27,001	28,000	0	4	33.33%	57,000	8.17%
28,001	29,000	0	4	33.33%	57,000	8.17%
29,001	30,000	1	5	41.67%	86,500	12.40%
30,001	31,000	0	5	41.67%	86,500	12.40%
31,001	32,000	1	6	50.00%	118,000	16.92%
32,001	33,000	0	6	50.00%	118,000	16.92%
33,001	34,000	0	6	50.00%	118,000	16.92%
34,001	35,000	0	6	50.00%	118,000	16.92%
35,001	36,000	0	6	50.00%	118,000	16.92%
36,001	37,000	0	6	50.00%	118,000	16.92%
37,001	38,000	0	6	50.00%	118,000	16.92%
38,001	39,000	0	6	50.00%	118,000	16.92%
39,001	40,000	0	6	50.00%	118,000	16.92%
40,001	41,000	0	6	50.00%	118,000	16.92%
41,001	42,000	0	6	50.00%	118,000	16.92%
42,001	43,000	0	6	50.00%	118,000	16.92%
43,001	44,000	0	6	50.00%	118,000	16.92%
44,001	45,000	0	6	50.00%	118,000	16.92%
45,001	46,000	0	6	50.00%	118,000	16.92%
46,001	47,000	0	6	50.00%	118,000	16.92%
47,001	48,000	0	6	50.00%	118,000	16.92%
48,001	49,000	0	6	50.00%	118,000	16.92%
49,001	50,000	0	6	50.00%	118,000	16.92%
50,001	51,000	0	6	50.00%	118,000	16.92%
51,001	52,000	0	6	50.00%	118,000	16.92%
52,001	53,000	0	6	50.00%	118,000	16.92%
53,001	54,000	0	6	50.00%	118,000	16.92%
54,001	55,000	0	6	50.00%	118,000	16.92%
55,001	56,000	0	6	50.00%	118,000	16.92%
56,001	57,000	0	6	50.00%	118,000	16.92%
57,001	58,000	0	6	50.00%	118,000	16.92%
58,001	59,000	0	6	50.00%	118,000	16.92%
59,001	60,000	0	6	50.00%	118,000	16.92%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	-	6	50.00%	118,000	16.92%
61,001	62,000	1	61,500	7	58.33%	179,500	25.74%
62,001	63,000	0	-	7	58.33%	179,500	25.74%
63,001	64,000	0	-	7	58.33%	179,500	25.74%
64,001	65,000	0	-	7	58.33%	179,500	25.74%
65,001	66,000	0	-	7	58.33%	179,500	25.74%
66,001	67,000	0	-	7	58.33%	179,500	25.74%
67,001	68,000	0	-	7	58.33%	179,500	25.74%
68,001	69,000	0	-	7	58.33%	179,500	25.74%
69,001	70,000	0	-	7	58.33%	179,500	25.74%
70,001	71,000	0	-	7	58.33%	179,500	25.74%
71,001	72,000	0	-	7	58.33%	179,500	25.74%
72,001	73,000	0	-	7	58.33%	179,500	25.74%
73,001	74,000	0	-	7	58.33%	179,500	25.74%
74,001	75,000	0	-	7	58.33%	179,500	25.74%
75,001	76,000	0	-	7	58.33%	179,500	25.74%
76,001	77,000	0	-	7	58.33%	179,500	25.74%
77,001	78,000	0	-	7	58.33%	179,500	25.74%
78,001	79,000	0	-	7	58.33%	179,500	25.74%
79,001	80,000	0	-	7	58.33%	179,500	25.74%
80,001	81,000	0	-	7	58.33%	179,500	25.74%
81,001	82,000	0	-	7	58.33%	179,500	25.74%
82,001	83,000	0	-	7	58.33%	179,500	25.74%
83,001	84,000	0	-	7	58.33%	179,500	25.74%
84,001	85,000	0	-	7	58.33%	179,500	25.74%
85,001	86,000	1	85,500	8	66.67%	265,000	38.00%
86,001	87,000	1	86,500	9	75.00%	351,500	50.40%
87,001	88,000	0	-	9	75.00%	351,500	50.40%
88,001	89,000	0	-	9	75.00%	351,500	50.40%
89,001	90,000	0	-	9	75.00%	351,500	50.40%
90,001	91,000	0	-	9	75.00%	351,500	50.40%
91,001	92,000	0	-	9	75.00%	351,500	50.40%
92,001	93,000	0	-	9	75.00%	351,500	50.40%
93,001	94,000	0	-	9	75.00%	351,500	50.40%
94,001	95,000	0	-	9	75.00%	351,500	50.40%
95,001	96,000	0	-	9	75.00%	351,500	50.40%
96,001	97,000	0	-	9	75.00%	351,500	50.40%
97,001	98,000	0	-	9	75.00%	351,500	50.40%
98,001	99,000	0	-	9	75.00%	351,500	50.40%
99,001	100,000	0	-	9	75.00%	351,500	50.40%
123,918	123,918	1	123,418	10	83.33%	474,918	68.10%
115,515	115,515	1	115,015	11	91.67%	589,933	84.59%
107,964	107,964	1	107,464	12	100.00%	697,397	100.00%
Totals		12	697,397	9		351,500	

Average No. of Customers: 1

Average Consumption: 58,116

Median Consumption: 5,000



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	3	-	3	4.11%	-	0.00%
1	3	1,500	6	8.22%	1,500	0.05%
1,001	2	3,000	8	10.96%	4,500	0.14%
2,001	5	12,500	13	17.81%	17,000	0.55%
3,001	11	38,500	24	32.88%	55,500	1.78%
4,001	7	31,500	31	42.47%	87,000	2.79%
5,001	6	33,000	37	50.68%	120,000	3.85%
6,001	2	13,000	39	53.42%	133,000	4.27%
7,001	0	-	39	53.42%	133,000	4.27%
8,001	0	-	39	53.42%	133,000	4.27%
9,001	0	-	39	53.42%	133,000	4.27%
10,001	1	10,500	40	54.79%	143,500	4.60%
11,001	0	-	40	54.79%	143,500	4.60%
12,001	0	-	40	54.79%	143,500	4.60%
13,001	0	-	40	54.79%	143,500	4.60%
14,001	0	-	40	54.79%	143,500	4.60%
15,001	0	-	40	54.79%	143,500	4.60%
16,001	0	-	40	54.79%	143,500	4.60%
17,001	0	-	40	54.79%	143,500	4.60%
18,001	0	-	40	54.79%	143,500	4.60%
19,001	0	-	40	54.79%	143,500	4.60%
20,001	0	-	40	54.79%	143,500	4.60%
21,001	1	21,500	41	56.16%	165,000	5.29%
22,001	0	-	41	56.16%	165,000	5.29%
23,001	0	-	41	56.16%	165,000	5.29%
24,001	1	24,500	42	57.53%	189,500	6.08%
25,001	1	25,500	43	58.90%	215,000	6.90%
26,001	0	-	43	58.90%	215,000	6.90%
27,001	0	-	43	58.90%	215,000	6.90%
28,001	0	-	43	58.90%	215,000	6.90%
29,001	0	-	43	58.90%	215,000	6.90%
30,001	1	30,500	44	60.27%	245,500	7.87%
31,001	0	-	44	60.27%	245,500	7.87%
32,001	0	-	44	60.27%	245,500	7.87%
33,001	0	-	44	60.27%	245,500	7.87%
34,001	0	-	44	60.27%	245,500	7.87%
35,001	0	-	44	60.27%	245,500	7.87%
36,001	0	-	44	60.27%	245,500	7.87%
37,001	0	-	44	60.27%	245,500	7.87%
38,001	0	-	44	60.27%	245,500	7.87%
39,001	0	-	44	60.27%	245,500	7.87%
40,001	0	-	44	60.27%	245,500	7.87%
41,001	1	41,500	45	61.64%	287,000	9.21%
42,001	0	-	45	61.64%	287,000	9.21%
43,001	0	-	45	61.64%	287,000	9.21%
44,001	1	44,500	46	63.01%	331,500	10.63%
45,001	1	45,500	47	64.38%	377,000	12.09%
46,001	0	-	47	64.38%	377,000	12.09%
47,001	1	47,500	48	65.75%	424,500	13.62%
48,001	0	-	48	65.75%	424,500	13.62%
49,001	0	-	48	65.75%	424,500	13.62%
50,001	1	50,500	49	67.12%	475,000	15.24%
51,001	0	-	49	67.12%	475,000	15.24%
52,001	0	-	49	67.12%	475,000	15.24%
53,001	0	-	49	67.12%	475,000	15.24%
54,001	0	-	49	67.12%	475,000	15.24%
55,001	0	-	49	67.12%	475,000	15.24%
56,001	1	56,500	50	68.49%	531,500	17.05%
57,001	0	-	50	68.49%	531,500	17.05%
58,001	0	-	50	68.49%	531,500	17.05%
59,001	0	-	50	68.49%	531,500	17.05%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	-	50	68.49%	531,500	17.05%
61,001	62,000	0	-	50	68.49%	531,500	17.05%
62,001	63,000	0	-	50	68.49%	531,500	17.05%
63,001	64,000	1	63,500	51	69.86%	595,000	19.08%
64,001	65,000	0	-	51	69.86%	595,000	19.08%
65,001	66,000	0	-	51	69.86%	595,000	19.08%
66,001	67,000	1	66,500	52	71.23%	661,500	21.22%
67,001	68,000	0	-	52	71.23%	661,500	21.22%
68,001	69,000	1	68,500	53	72.60%	730,000	23.41%
69,001	70,000	0	-	53	72.60%	730,000	23.41%
70,001	71,000	0	-	53	72.60%	730,000	23.41%
71,001	72,000	0	-	53	72.60%	730,000	23.41%
72,001	73,000	2	145,000	55	75.34%	875,000	28.07%
73,001	74,000	0	-	55	75.34%	875,000	28.07%
74,001	75,000	0	-	55	75.34%	875,000	28.07%
75,001	76,000	0	-	55	75.34%	875,000	28.07%
76,001	77,000	0	-	55	75.34%	875,000	28.07%
77,001	78,000	0	-	55	75.34%	875,000	28.07%
78,001	79,000	1	78,500	56	76.71%	953,500	30.58%
79,001	80,000	0	-	56	76.71%	953,500	30.58%
80,001	81,000	0	-	56	76.71%	953,500	30.58%
81,001	82,000	0	-	56	76.71%	953,500	30.58%
82,001	83,000	2	165,000	58	79.45%	1,118,500	35.88%
83,001	84,000	0	-	58	79.45%	1,118,500	35.88%
84,001	85,000	1	84,500	59	80.82%	1,203,000	38.59%
85,001	86,000	1	85,500	60	82.19%	1,288,500	41.33%
86,001	87,000	0	-	60	82.19%	1,288,500	41.33%
87,001	88,000	1	87,500	61	83.56%	1,376,000	44.14%
88,001	89,000	0	-	61	83.56%	1,376,000	44.14%
89,001	90,000	0	-	61	83.56%	1,376,000	44.14%
90,001	91,000	1	90,500	62	84.93%	1,466,500	47.04%
91,001	92,000	0	-	62	84.93%	1,466,500	47.04%
92,001	93,000	1	92,500	63	86.30%	1,559,000	50.01%
93,001	94,000	0	-	63	86.30%	1,559,000	50.01%
94,001	95,000	0	-	63	86.30%	1,559,000	50.01%
95,001	96,000	0	-	63	86.30%	1,559,000	50.01%
96,001	97,000	0	-	63	86.30%	1,559,000	50.01%
97,001	98,000	0	-	63	86.30%	1,559,000	50.01%
98,001	99,000	0	-	63	86.30%	1,559,000	50.01%
99,001	100,000	0	-	63	86.30%	1,559,000	50.01%
100,363	100,363	1	100,363	64	87.67%	1,659,363	53.22%
100,601	100,601	1	100,601	65	89.04%	1,759,964	56.45%
102,338	102,338	1	102,338	66	90.41%	1,862,302	59.73%
108,408	108,408	1	108,408	67	91.78%	1,970,710	63.21%
116,039	116,039	1	116,039	68	93.15%	2,086,749	66.93%
146,491	146,491	1	146,491	69	94.52%	2,233,240	71.63%
199,743	199,743	1	199,743	70	95.89%	2,432,983	78.04%
214,350	214,350	1	214,350	71	97.26%	2,647,333	84.91%
219,351	219,351	1	219,351	72	98.63%	2,866,684	91.95%
250,987	250,987	1	250,987	73	100.00%	3,117,671	100.00%
Totals		73	3,117,671	73		3,117,671	

Average No. of Customers: 7

Average Consumption: 42,708

Median Consumption: 51,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3/4" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	13	-	13	11.02%	-	0.00%
1 1,000	21	10,500	34	28.81%	10,500	1.21%
1,001 2,000	14	21,000	48	40.68%	31,500	3.63%
2,001 3,000	4	10,000	52	44.07%	41,500	4.78%
3,001 4,000	14	49,000	66	55.93%	90,500	10.43%
4,001 5,000	8	36,000	74	62.71%	126,500	14.58%
5,001 6,000	12	66,000	86	72.88%	192,500	22.19%
6,001 7,000	5	32,500	91	77.12%	225,000	25.94%
7,001 8,000	7	52,500	98	83.05%	277,500	31.99%
8,001 9,000	1	8,500	99	83.90%	286,000	32.97%
9,001 10,000	1	9,500	100	84.75%	295,500	34.06%
10,001 11,000	2	21,000	102	86.44%	316,500	36.48%
11,001 12,000	1	11,500	103	87.29%	328,000	37.81%
12,001 13,000	0	-	103	87.29%	328,000	37.81%
13,001 14,000	1	13,500	104	88.14%	341,500	39.37%
14,001 15,000	1	14,500	105	88.98%	356,000	41.04%
15,001 16,000	1	15,500	106	89.83%	371,500	42.82%
16,001 17,000	0	-	106	89.83%	371,500	42.82%
17,001 18,000	0	-	106	89.83%	371,500	42.82%
18,001 19,000	0	-	106	89.83%	371,500	42.82%
19,001 20,000	0	-	106	89.83%	371,500	42.82%
20,001 21,000	0	-	106	89.83%	371,500	42.82%
21,001 22,000	0	-	106	89.83%	371,500	42.82%
22,001 23,000	0	-	106	89.83%	371,500	42.82%
23,001 24,000	0	-	106	89.83%	371,500	42.82%
24,001 25,000	0	-	106	89.83%	371,500	42.82%
25,001 26,000	0	-	106	89.83%	371,500	42.82%
26,001 27,000	0	-	106	89.83%	371,500	42.82%
27,001 28,000	0	-	106	89.83%	371,500	42.82%
28,001 29,000	4	114,000	110	93.22%	485,500	55.97%
29,001 30,000	0	-	110	93.22%	485,500	55.97%
30,001 31,000	0	-	110	93.22%	485,500	55.97%
31,001 32,000	0	-	110	93.22%	485,500	55.97%
32,001 33,000	0	-	110	93.22%	485,500	55.97%
33,001 34,000	0	-	110	93.22%	485,500	55.97%
34,001 35,000	0	-	110	93.22%	485,500	55.97%
35,001 36,000	0	-	110	93.22%	485,500	55.97%
36,001 37,000	0	-	110	93.22%	485,500	55.97%
37,001 38,000	0	-	110	93.22%	485,500	55.97%
38,001 39,000	0	-	110	93.22%	485,500	55.97%
39,001 40,000	2	79,000	112	94.92%	564,500	65.07%
40,001 41,000	0	-	112	94.92%	564,500	65.07%
41,001 42,000	0	-	112	94.92%	564,500	65.07%
42,001 43,000	0	-	112	94.92%	564,500	65.07%
43,001 44,000	0	-	112	94.92%	564,500	65.07%
44,001 45,000	0	-	112	94.92%	564,500	65.07%
45,001 46,000	1	45,500	113	95.76%	610,000	70.32%
46,001 47,000	1	46,500	114	96.61%	656,500	75.68%
47,001 48,000	0	-	114	96.61%	656,500	75.68%
48,001 49,000	1	48,500	115	97.46%	705,000	81.27%
49,001 50,000	0	-	115	97.46%	705,000	81.27%
50,001 51,000	1	50,500	116	98.31%	755,500	87.09%
51,001 52,000	0	-	116	98.31%	755,500	87.09%
52,001 53,000	0	-	116	98.31%	755,500	87.09%
53,001 54,000	0	-	116	98.31%	755,500	87.09%
54,001 55,000	0	-	116	98.31%	755,500	87.09%
55,001 56,000	1	55,500	117	99.15%	811,000	93.49%
56,001 57,000	1	56,500	118	100.00%	867,500	100.00%
57,001 58,000	0	-	118	100.00%	867,500	100.00%
58,001 59,000	0	-	118	100.00%	867,500	100.00%
59,001 60,000	0	-	118	100.00%	867,500	100.00%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3/4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	0	118	100.00%	867,500	100.00%
61,001	62,000	0	0	118	100.00%	867,500	100.00%
62,001	63,000	0	0	118	100.00%	867,500	100.00%
63,001	64,000	0	0	118	100.00%	867,500	100.00%
64,001	65,000	0	0	118	100.00%	867,500	100.00%
65,001	66,000	0	0	118	100.00%	867,500	100.00%
66,001	67,000	0	0	118	100.00%	867,500	100.00%
67,001	68,000	0	0	118	100.00%	867,500	100.00%
68,001	69,000	0	0	118	100.00%	867,500	100.00%
69,001	70,000	0	0	118	100.00%	867,500	100.00%
70,001	71,000	0	0	118	100.00%	867,500	100.00%
71,001	72,000	0	0	118	100.00%	867,500	100.00%
72,001	73,000	0	0	118	100.00%	867,500	100.00%
73,001	74,000	0	0	118	100.00%	867,500	100.00%
74,001	75,000	0	0	118	100.00%	867,500	100.00%
75,001	76,000	0	0	118	100.00%	867,500	100.00%
76,001	77,000	0	0	118	100.00%	867,500	100.00%
77,001	78,000	0	0	118	100.00%	867,500	100.00%
78,001	79,000	0	0	118	100.00%	867,500	100.00%
79,001	80,000	0	0	118	100.00%	867,500	100.00%
80,001	81,000	0	0	118	100.00%	867,500	100.00%
81,001	82,000	0	0	118	100.00%	867,500	100.00%
82,001	83,000	0	0	118	100.00%	867,500	100.00%
83,001	84,000	0	0	118	100.00%	867,500	100.00%
84,001	85,000	0	0	118	100.00%	867,500	100.00%
85,001	86,000	0	0	118	100.00%	867,500	100.00%
86,001	87,000	0	0	118	100.00%	867,500	100.00%
87,001	88,000	0	0	118	100.00%	867,500	100.00%
88,001	89,000	0	0	118	100.00%	867,500	100.00%
89,001	90,000	0	0	118	100.00%	867,500	100.00%
90,001	91,000	0	0	118	100.00%	867,500	100.00%
91,001	92,000	0	0	118	100.00%	867,500	100.00%
92,001	93,000	0	0	118	100.00%	867,500	100.00%
93,001	94,000	0	0	118	100.00%	867,500	100.00%
94,001	95,000	0	0	118	100.00%	867,500	100.00%
95,001	96,000	0	0	118	100.00%	867,500	100.00%
96,001	97,000	0	0	118	100.00%	867,500	100.00%
97,001	98,000	0	0	118	100.00%	867,500	100.00%
98,001	99,000	0	0	118	100.00%	867,500	100.00%
99,001	100,000	0	0	118	100.00%	867,500	100.00%
Totals		118	867,500	118		867,500	

Average No. of Customers: 10

Average Consumption: 7,352

Median Consumption: 3,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	28	-	28	8.09%	-	0.00%
1	33	16,500	61	17.63%	16,500	0.32%
1,001	14	21,000	75	21.68%	37,500	0.72%
2,001	44	110,000	119	34.39%	147,500	2.82%
3,001	39	136,500	158	45.66%	284,000	5.44%
4,001	15	67,500	173	50.00%	351,500	6.73%
5,001	11	60,500	184	53.18%	412,000	7.89%
6,001	21	136,500	205	59.25%	548,500	10.50%
7,001	15	112,500	220	63.58%	661,000	12.66%
8,001	17	144,500	237	68.50%	805,500	15.42%
9,001	10	95,000	247	71.39%	900,500	17.24%
10,001	14	147,000	261	75.43%	1,047,500	20.06%
11,001	4	46,000	265	76.59%	1,093,500	20.94%
12,001	6	75,000	271	78.32%	1,168,500	22.37%
13,001	6	81,000	277	80.06%	1,249,500	23.92%
14,001	6	87,000	283	81.79%	1,336,500	25.59%
15,001	10	155,000	293	84.68%	1,491,500	28.56%
16,001	1	16,500	294	84.97%	1,508,000	28.87%
17,001	4	70,000	298	86.13%	1,578,000	30.21%
18,001	1	18,500	299	86.42%	1,596,500	30.57%
19,001	2	39,000	301	86.99%	1,635,500	31.32%
20,001	0	-	301	86.99%	1,635,500	31.32%
21,001	3	64,500	304	87.86%	1,700,000	32.55%
22,001	0	-	304	87.86%	1,700,000	32.55%
23,001	1	23,500	305	88.15%	1,723,500	33.00%
24,001	0	-	305	88.15%	1,723,500	33.00%
25,001	3	76,500	308	89.02%	1,800,000	34.47%
26,001	3	79,500	311	89.88%	1,879,500	35.99%
27,001	1	27,500	312	90.17%	1,907,000	36.51%
28,001	2	57,000	314	90.75%	1,964,000	37.61%
29,001	0	-	314	90.75%	1,964,000	37.61%
30,001	2	61,000	316	91.33%	2,025,000	38.77%
31,001	1	31,500	317	91.62%	2,056,500	39.38%
32,001	0	-	317	91.62%	2,056,500	39.38%
33,001	0	-	317	91.62%	2,056,500	39.38%
34,001	1	34,500	318	91.91%	2,091,000	40.04%
35,001	1	35,500	319	92.20%	2,126,500	40.72%
36,001	0	-	319	92.20%	2,126,500	40.72%
37,001	1	37,500	320	92.49%	2,164,000	41.44%
38,001	0	-	320	92.49%	2,164,000	41.44%
39,001	0	-	320	92.49%	2,164,000	41.44%
40,001	0	-	320	92.49%	2,164,000	41.44%
41,001	0	-	320	92.49%	2,164,000	41.44%
42,001	0	-	320	92.49%	2,164,000	41.44%
43,001	0	-	320	92.49%	2,164,000	41.44%
44,001	0	-	320	92.49%	2,164,000	41.44%
45,001	1	45,500	321	92.77%	2,209,500	42.31%
46,001	1	46,500	322	93.06%	2,256,000	43.20%
47,001	0	-	322	93.06%	2,256,000	43.20%
48,001	1	48,500	323	93.35%	2,304,500	44.13%
49,001	2	99,000	325	93.93%	2,403,500	46.02%
50,001	0	-	325	93.93%	2,403,500	46.02%
51,001	0	-	325	93.93%	2,403,500	46.02%
52,001	0	-	325	93.93%	2,403,500	46.02%
53,001	0	-	325	93.93%	2,403,500	46.02%
54,001	0	-	325	93.93%	2,403,500	46.02%
55,001	0	-	325	93.93%	2,403,500	46.02%
56,001	1	56,500	326	94.22%	2,460,000	47.10%
57,001	2	115,000	328	94.80%	2,575,000	49.30%
58,001	0	-	328	94.80%	2,575,000	49.30%
59,001	0	-	328	94.80%	2,575,000	49.30%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	-	328	94.80%	2,575,000	49.30%
61,001	62,000	0	-	328	94.80%	2,575,000	49.30%
62,001	63,000	0	-	328	94.80%	2,575,000	49.30%
63,001	64,000	1	63,500	329	95.09%	2,638,500	50.52%
64,001	65,000	0	-	329	95.09%	2,638,500	50.52%
65,001	66,000	0	-	329	95.09%	2,638,500	50.52%
66,001	67,000	1	66,500	330	95.38%	2,705,000	51.79%
67,001	68,000	0	-	330	95.38%	2,705,000	51.79%
68,001	69,000	0	-	330	95.38%	2,705,000	51.79%
69,001	70,000	0	-	330	95.38%	2,705,000	51.79%
70,001	71,000	0	-	330	95.38%	2,705,000	51.79%
71,001	72,000	1	71,500	331	95.66%	2,776,500	53.16%
72,001	73,000	0	-	331	95.66%	2,776,500	53.16%
73,001	74,000	0	-	331	95.66%	2,776,500	53.16%
74,001	75,000	0	-	331	95.66%	2,776,500	53.16%
75,001	76,000	1	75,500	332	95.95%	2,852,000	54.61%
76,001	77,000	0	-	332	95.95%	2,852,000	54.61%
77,001	78,000	0	-	332	95.95%	2,852,000	54.61%
78,001	79,000	0	-	332	95.95%	2,852,000	54.61%
79,001	80,000	1	79,500	333	96.24%	2,931,500	56.13%
80,001	81,000	0	-	333	96.24%	2,931,500	56.13%
81,001	82,000	0	-	333	96.24%	2,931,500	56.13%
82,001	83,000	1	82,500	334	96.53%	3,014,000	57.71%
83,001	84,000	0	-	334	96.53%	3,014,000	57.71%
84,001	85,000	0	-	334	96.53%	3,014,000	57.71%
85,001	86,000	0	-	334	96.53%	3,014,000	57.71%
86,001	87,000	2	173,000	336	97.11%	3,187,000	61.02%
87,001	88,000	1	87,500	337	97.40%	3,274,500	62.70%
88,001	89,000	0	-	337	97.40%	3,274,500	62.70%
89,001	90,000	0	-	337	97.40%	3,274,500	62.70%
90,001	91,000	0	-	337	97.40%	3,274,500	62.70%
91,001	92,000	0	-	337	97.40%	3,274,500	62.70%
92,001	93,000	0	-	337	97.40%	3,274,500	62.70%
93,001	94,000	1	93,500	338	97.69%	3,368,000	64.49%
94,001	95,000	1	94,500	339	97.98%	3,462,500	66.30%
95,001	96,000	0	-	339	97.98%	3,462,500	66.30%
96,001	97,000	0	-	339	97.98%	3,462,500	66.30%
97,001	98,000	0	-	339	97.98%	3,462,500	66.30%
98,001	99,000	0	-	339	97.98%	3,462,500	66.30%
99,001	100,000	0	-	339	97.98%	3,462,500	66.30%
113,236	113,236	1	113,236	340	98.27%	3,575,736	68.47%
119,817	119,817	1	119,817	341	98.55%	3,695,553	70.76%
183,167	183,167	1	183,167	342	98.84%	3,878,720	74.27%
226,043	226,043	1	226,043	343	99.13%	4,104,763	78.60%
259,875	259,875	1	259,875	344	99.42%	4,364,638	83.57%
391,931	391,931	1	391,931	345	99.71%	4,756,569	91.08%
466,059	466,059	1	466,059	346	100.00%	5,222,628	100.00%
Totals		346	5,222,628	346		5,222,628	

Average No. of Customers: 30

Average Consumption: 15,094

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	25	-	25	4.89%	-	0.00%
1	23	11,500	48	9.39%	11,500	0.10%
1,001	15	22,500	63	12.33%	34,000	0.31%
2,001	20	50,000	83	16.24%	84,000	0.76%
3,001	18	63,000	101	19.77%	147,000	1.34%
4,001	15	67,500	116	22.70%	214,500	1.95%
5,001	25	137,500	141	27.59%	352,000	3.20%
6,001	11	71,500	152	29.75%	423,500	3.85%
7,001	18	135,000	170	33.27%	558,500	5.08%
8,001	26	221,000	196	38.36%	779,500	7.10%
9,001	16	152,000	212	41.49%	931,500	8.48%
10,001	16	168,000	228	44.62%	1,099,500	10.01%
11,001	14	161,000	242	47.36%	1,260,500	11.47%
12,001	6	75,000	248	48.53%	1,335,500	12.16%
13,001	12	162,000	260	50.88%	1,497,500	13.63%
14,001	2	29,000	262	51.27%	1,526,500	13.90%
15,001	7	108,500	269	52.64%	1,635,000	14.88%
16,001	8	132,000	277	54.21%	1,767,000	16.08%
17,001	14	245,000	291	56.95%	2,012,000	18.31%
18,001	7	129,500	298	58.32%	2,141,500	19.49%
19,001	8	156,000	306	59.88%	2,297,500	20.91%
20,001	11	225,500	317	62.04%	2,523,000	22.97%
21,001	11	236,500	328	64.19%	2,759,500	25.12%
22,001	6	135,000	334	65.36%	2,894,500	26.35%
23,001	6	141,000	340	66.54%	3,035,500	27.63%
24,001	9	220,500	349	68.30%	3,256,000	29.64%
25,001	4	102,000	353	69.08%	3,358,000	30.57%
26,001	3	79,500	356	69.67%	3,437,500	31.29%
27,001	3	82,500	359	70.25%	3,520,000	32.04%
28,001	6	171,000	365	71.43%	3,691,000	33.60%
29,001	11	324,500	376	73.58%	4,015,500	36.55%
30,001	9	274,500	385	75.34%	4,290,000	39.05%
31,001	8	252,000	393	76.91%	4,542,000	41.34%
32,001	5	162,500	398	77.89%	4,704,500	42.82%
33,001	3	100,500	401	78.47%	4,805,000	43.74%
34,001	7	241,500	408	79.84%	5,046,500	45.94%
35,001	7	248,500	415	81.21%	5,295,000	48.20%
36,001	1	36,500	416	81.41%	5,331,500	48.53%
37,001	2	75,000	418	81.80%	5,406,500	49.21%
38,001	5	192,500	423	82.78%	5,599,000	50.97%
39,001	3	118,500	426	83.37%	5,717,500	52.04%
40,001	4	162,000	430	84.15%	5,879,500	53.52%
41,001	2	83,000	432	84.54%	5,962,500	54.27%
42,001	4	170,000	436	85.32%	6,132,500	55.82%
43,001	2	87,000	438	85.71%	6,219,500	56.61%
44,001	2	89,000	440	86.11%	6,308,500	57.42%
45,001	4	182,000	444	86.89%	6,490,500	59.08%
46,001	1	46,500	445	87.08%	6,537,000	59.50%
47,001	2	95,000	447	87.48%	6,632,000	60.37%
48,001	4	194,000	451	88.26%	6,826,000	62.13%
49,001	4	198,000	455	89.04%	7,024,000	63.94%
50,001	3	151,500	458	89.63%	7,175,500	65.32%
51,001	6	309,000	464	90.80%	7,484,500	68.13%
52,001	3	157,500	467	91.39%	7,642,000	69.56%
53,001	3	160,500	470	91.98%	7,802,500	71.02%
54,001	0	-	470	91.98%	7,802,500	71.02%
55,001	2	111,000	472	92.37%	7,913,500	72.03%
56,001	2	113,000	474	92.76%	8,026,500	73.06%
57,001	1	57,500	475	92.95%	8,084,000	73.59%
58,001	4	234,000	479	93.74%	8,318,000	75.72%
59,001	1	59,500	480	93.93%	8,377,500	76.26%
60,001	3	181,500	483	94.52%	8,559,000	77.91%
61,001	2	123,000	485	94.91%	8,682,000	79.03%
62,001	1	62,500	486	95.11%	8,744,500	79.60%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
63,001	64,000	1	63,500	487	95.30%	8,808,000	80.18%
64,001	65,000	1	64,500	488	95.50%	8,872,500	80.76%
65,001	66,000	1	65,500	489	95.69%	8,938,000	81.36%
66,001	67,000	0	-	489	95.69%	8,938,000	81.36%
67,001	68,000	2	135,000	491	96.09%	9,073,000	82.59%
68,001	69,000	2	137,000	493	96.48%	9,210,000	83.83%
69,001	70,000	2	139,000	495	96.87%	9,349,000	85.10%
70,001	71,000	0	-	495	96.87%	9,349,000	85.10%
71,001	72,000	0	-	495	96.87%	9,349,000	85.10%
72,001	73,000	0	-	495	96.87%	9,349,000	85.10%
73,001	74,000	2	147,000	497	97.26%	9,496,000	86.44%
74,001	75,000	0	-	497	97.26%	9,496,000	86.44%
75,001	76,000	0	-	497	97.26%	9,496,000	86.44%
76,001	77,000	1	76,500	498	97.46%	9,572,500	87.13%
77,001	78,000	1	77,500	499	97.65%	9,650,000	87.84%
78,001	79,000	1	78,500	500	97.85%	9,728,500	88.55%
79,001	80,000	0	-	500	97.85%	9,728,500	88.55%
80,001	81,000	0	-	500	97.85%	9,728,500	88.55%
81,001	82,000	0	-	500	97.85%	9,728,500	88.55%
82,001	83,000	0	-	500	97.85%	9,728,500	88.55%
83,001	84,000	0	-	500	97.85%	9,728,500	88.55%
84,001	85,000	0	-	500	97.85%	9,728,500	88.55%
85,001	86,000	2	171,000	502	98.24%	9,899,500	90.11%
86,001	87,000	0	-	502	98.24%	9,899,500	90.11%
87,001	88,000	0	-	502	98.24%	9,899,500	90.11%
88,001	89,000	1	88,500	503	98.43%	9,988,000	90.92%
89,001	90,000	1	89,500	504	98.63%	10,077,500	91.73%
90,001	91,000	1	90,500	505	98.83%	10,168,000	92.56%
91,001	92,000	0	-	505	98.83%	10,168,000	92.56%
92,001	93,000	0	-	505	98.83%	10,168,000	92.56%
93,001	94,000	2	187,000	507	99.22%	10,355,000	94.26%
94,001	95,000	0	-	507	99.22%	10,355,000	94.26%
95,001	96,000	0	-	507	99.22%	10,355,000	94.26%
96,001	97,000	0	-	507	99.22%	10,355,000	94.26%
97,001	98,000	0	-	507	99.22%	10,355,000	94.26%
98,001	99,000	0	-	507	99.22%	10,355,000	94.26%
99,001	100,000	0	-	507	99.22%	10,355,000	94.26%
102,088	102,088	1	102,088	508	99.41%	10,457,088	95.19%
106,735	106,735	1	106,735	509	99.61%	10,563,823	96.16%
108,866	108,866	1	108,866	510	99.80%	10,672,689	97.15%
112,972	112,972	1	112,972	511	100.00%	10,785,661	98.18%
115,424	115,424	1	115,424	512	100.20%	10,901,085	99.23%
115,860	115,860	1	115,860	513	100.39%	11,016,945	100.28%
141,962	141,962	1	141,962	514	100.59%	11,158,907	101.58%
168,741	168,741	1	168,741	515	100.78%	11,327,648	103.11%
188,039	188,039	1	188,039	516	100.98%	11,515,687	104.82%
189,545	189,545	1	189,545	517	101.17%	11,705,232	106.55%
199,815	199,815	1	199,815	518	101.37%	11,905,047	108.37%
212,269	212,269	1	212,269	519	101.57%	12,117,316	110.30%
259,781	259,781	1	259,781	508	99.41%	10,614,781	96.62%
287,332	287,332	1	287,332	509	99.61%	10,744,420	97.80%
290,863	290,863	1	290,863	510	99.80%	10,854,686	98.81%
313,179	313,179	1	313,179	511	100.00%	10,985,868	100.00%
Totals		523	13,268,471	511		10,985,868	

Average No. of Customers: 44

Average Consumption: 25,370

Median Consumption: 13,000



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	74	-	74	8.20%	-	0.00%
1	59	29,500	133	14.75%	29,500	0.08%
1,001	69	103,500	202	22.39%	133,000	0.35%
2,001	68	170,000	270	29.93%	303,000	0.79%
3,001	48	168,000	318	35.25%	471,000	1.23%
4,001	27	121,500	345	38.25%	592,500	1.55%
5,001	22	121,000	367	40.69%	713,500	1.87%
6,001	12	78,000	379	42.02%	791,500	2.07%
7,001	9	67,500	388	43.02%	859,000	2.25%
8,001	13	110,500	401	44.46%	969,500	2.54%
9,001	11	104,500	412	45.68%	1,074,000	2.81%
10,001	6	63,000	418	46.34%	1,137,000	2.97%
11,001	12	138,000	430	47.67%	1,275,000	3.34%
12,001	5	62,500	435	48.23%	1,337,500	3.50%
13,001	10	135,000	445	49.33%	1,472,500	3.85%
14,001	8	116,000	453	50.22%	1,588,500	4.16%
15,001	6	93,000	459	50.89%	1,681,500	4.40%
16,001	14	231,000	473	52.44%	1,912,500	5.00%
17,001	10	175,000	483	53.55%	2,087,500	5.46%
18,001	7	129,500	490	54.32%	2,217,000	5.80%
19,001	11	214,500	501	55.54%	2,431,500	6.36%
20,001	10	205,000	511	56.65%	2,636,500	6.90%
21,001	10	215,000	521	57.76%	2,851,500	7.46%
22,001	9	202,500	530	58.76%	3,054,000	7.99%
23,001	8	188,000	538	59.65%	3,242,000	8.48%
24,001	12	294,000	550	60.98%	3,536,000	9.25%
25,001	11	280,500	561	62.20%	3,816,500	9.98%
26,001	5	132,500	566	62.75%	3,949,000	10.33%
27,001	12	330,000	578	64.08%	4,279,000	11.19%
28,001	5	142,500	583	64.63%	4,421,500	11.57%
29,001	5	147,500	588	65.19%	4,569,000	11.95%
30,001	5	152,500	593	65.74%	4,721,500	12.35%
31,001	11	346,500	604	66.96%	5,068,000	13.26%
32,001	5	162,500	609	67.52%	5,230,500	13.68%
33,001	7	234,500	616	68.29%	5,465,000	14.30%
34,001	5	172,500	621	68.85%	5,637,500	14.75%
35,001	5	177,500	626	69.40%	5,815,000	15.21%
36,001	3	109,500	629	69.73%	5,924,500	15.50%
37,001	5	187,500	634	70.29%	6,112,000	15.99%
38,001	1	38,500	635	70.40%	6,150,500	16.09%
39,001	-	-	635	70.40%	6,150,500	16.09%
40,001	5	202,500	640	70.95%	6,353,000	16.62%
41,001	5	207,500	645	71.51%	6,560,500	17.16%
42,001	2	85,000	647	71.73%	6,645,500	17.39%
43,001	3	130,500	650	72.06%	6,776,000	17.73%
44,001	2	89,000	652	72.28%	6,865,000	17.96%
45,001	4	182,000	656	72.73%	7,047,000	18.44%
46,001	6	279,000	662	73.39%	7,326,000	19.17%
47,001	4	190,000	666	73.84%	7,516,000	19.66%
48,001	5	242,500	671	74.39%	7,758,500	20.30%
49,001	3	148,500	674	74.72%	7,907,000	20.69%
50,001	4	202,000	678	75.17%	8,109,000	21.21%
51,001	8	412,000	686	76.05%	8,521,000	22.29%
52,001	6	315,000	692	76.72%	8,836,000	23.12%
53,001	7	374,500	699	77.49%	9,210,500	24.10%
54,001	5	272,500	704	78.05%	9,483,000	24.81%
55,001	9	499,500	713	79.05%	9,982,500	26.12%
56,001	3	169,500	716	79.38%	10,152,000	26.56%
57,001	1	57,500	717	79.49%	10,209,500	26.71%
58,001	3	175,500	720	79.82%	10,385,000	27.17%
59,001	1	59,500	721	79.93%	10,444,500	27.32%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	4	242,000	725	80.38%	10,686,500	27.96%
61,001	62,000	1	61,500	726	80.49%	10,748,000	28.12%
62,001	63,000	3	187,500	729	80.82%	10,935,500	28.61%
63,001	64,000	4	254,000	733	81.26%	11,189,500	29.27%
64,001	65,000	2	129,000	735	81.49%	11,318,500	29.61%
65,001	66,000	6	393,000	741	82.15%	11,711,500	30.64%
66,001	67,000	3	199,500	744	82.48%	11,911,000	31.16%
67,001	68,000	2	135,000	746	82.71%	12,046,000	31.51%
68,001	69,000	2	137,000	748	82.93%	12,183,000	31.87%
69,001	70,000	2	139,000	750	83.15%	12,322,000	32.24%
70,001	71,000	1	70,500	751	83.26%	12,392,500	32.42%
71,001	72,000	2	143,000	753	83.48%	12,535,500	32.79%
72,001	73,000	2	145,000	755	83.70%	12,680,500	33.17%
73,001	74,000	1	73,500	756	83.81%	12,754,000	33.37%
74,001	75,000	-	-	756	83.81%	12,754,000	33.37%
75,001	76,000	-	-	756	83.81%	12,754,000	33.37%
76,001	77,000	3	229,500	759	84.15%	12,983,500	33.97%
77,001	78,000	2	155,000	761	84.37%	13,138,500	34.37%
78,001	79,000	2	157,000	763	84.59%	13,295,500	34.78%
79,001	80,000	2	159,000	765	84.81%	13,454,500	35.20%
80,001	81,000	1	80,500	766	84.92%	13,535,000	35.41%
81,001	82,000	1	81,500	767	85.03%	13,616,500	35.62%
82,001	83,000	1	82,500	768	85.14%	13,699,000	35.84%
83,001	84,000	1	83,500	769	85.25%	13,782,500	36.06%
84,001	85,000	-	-	769	85.25%	13,782,500	36.06%
85,001	86,000	1	85,500	770	85.37%	13,868,000	36.28%
86,001	87,000	-	-	770	85.37%	13,868,000	36.28%
87,001	88,000	2	175,000	772	85.59%	14,043,000	36.74%
88,001	89,000	2	177,000	774	85.81%	14,220,000	37.20%
89,001	90,000	2	179,000	776	86.03%	14,399,000	37.67%
90,001	91,000	1	90,500	777	86.14%	14,489,500	37.91%
91,001	92,000	5	457,500	782	86.70%	14,947,000	39.10%
92,001	93,000	2	185,000	784	86.92%	15,132,000	39.59%
93,001	94,000	1	93,500	785	87.03%	15,225,500	39.83%
94,001	95,000	1	94,500	786	87.14%	15,320,000	40.08%
95,001	96,000	2	191,000	788	87.36%	15,511,000	40.58%
96,001	97,000	1	96,500	789	87.47%	15,607,500	40.83%
97,001	98,000	3	292,500	792	87.80%	15,900,000	41.60%
98,001	99,000	2	197,000	794	88.03%	16,097,000	42.11%
99,001	100,000	1	99,500	795	88.14%	16,196,500	42.37%
100,203	100,203	1	100,203	796	88.25%	16,296,703	42.63%
100,991	100,991	1	100,991	797	88.36%	16,397,694	42.90%
102,220	102,220	1	102,220	798	88.47%	16,499,914	43.17%
103,979	103,979	1	103,979	799	88.58%	16,603,893	43.44%
104,850	104,850	1	104,850	800	88.69%	16,708,743	43.71%
106,893	106,893	1	106,893	801	88.80%	16,815,636	43.99%
107,699	107,699	1	107,699	802	88.91%	16,923,335	44.27%
107,722	107,722	1	107,722	803	89.02%	17,031,057	44.55%
108,583	108,583	1	108,583	804	89.14%	17,139,640	44.84%
110,260	110,260	1	110,260	805	89.25%	17,249,900	45.13%
114,943	114,943	1	114,943	806	89.36%	17,364,843	45.43%
116,854	116,854	1	116,854	807	89.47%	17,481,697	45.73%
118,787	118,787	1	118,787	808	89.58%	17,600,484	46.04%
119,057	119,057	1	119,057	809	89.69%	17,719,541	46.36%
119,174	119,174	1	119,174	810	89.80%	17,838,715	46.67%
121,533	121,533	1	121,533	811	89.91%	17,960,248	46.99%
124,190	124,190	1	124,190	812	90.02%	18,084,438	47.31%
125,617	125,617	1	125,617	813	90.13%	18,210,055	47.64%
129,485	129,485	1	129,485	814	90.24%	18,339,540	47.98%
131,161	131,161	1	131,161	815	90.35%	18,470,701	48.32%
131,384	131,384	1	131,384	816	90.47%	18,602,085	48.66%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
132,226	132,226	1	132,226	817	90.58%	18,734,311	49.01%
135,734	135,734	1	135,734	818	90.69%	18,870,045	49.37%
136,439	136,439	1	136,439	819	90.80%	19,006,484	49.72%
137,455	137,455	1	137,455	820	90.91%	19,143,939	50.08%
141,348	141,348	1	141,348	821	91.02%	19,285,287	50.45%
142,182	142,182	1	142,182	822	91.13%	19,427,469	50.82%
143,244	143,244	1	143,244	823	91.24%	19,570,713	51.20%
143,449	143,449	1	143,449	824	91.35%	19,714,162	51.57%
144,098	144,098	1	144,098	825	91.46%	19,858,260	51.95%
144,193	144,193	1	144,193	826	91.57%	20,002,453	52.33%
145,563	145,563	1	145,563	827	91.69%	20,148,016	52.71%
145,620	145,620	1	145,620	828	91.80%	20,293,636	53.09%
145,943	145,943	1	145,943	829	91.91%	20,439,579	53.47%
146,325	146,325	1	146,325	830	92.02%	20,585,904	53.85%
146,559	146,559	1	146,559	831	92.13%	20,732,463	54.24%
148,568	148,568	1	148,568	832	92.24%	20,881,031	54.63%
150,395	150,395	1	150,395	833	92.35%	21,031,426	55.02%
150,754	150,754	1	150,754	834	92.46%	21,182,180	55.41%
151,456	151,456	1	151,456	835	92.57%	21,333,636	55.81%
152,149	152,149	1	152,149	836	92.68%	21,485,785	56.21%
156,924	156,924	1	156,924	837	92.79%	21,642,709	56.62%
158,635	158,635	1	158,635	838	92.90%	21,801,344	57.03%
158,680	158,680	1	158,680	839	93.02%	21,960,024	57.45%
159,359	159,359	1	159,359	840	93.13%	22,119,383	57.87%
161,184	161,184	1	161,184	841	93.24%	22,280,567	58.29%
161,821	161,821	1	161,821	842	93.35%	22,442,388	58.71%
164,883	164,883	1	164,883	843	93.46%	22,607,271	59.14%
165,466	165,466	1	165,466	844	93.57%	22,772,737	59.58%
167,413	167,413	1	167,413	845	93.68%	22,940,150	60.01%
169,031	169,031	1	169,031	846	93.79%	23,109,181	60.46%
170,026	170,026	1	170,026	847	93.90%	23,279,207	60.90%
176,716	176,716	1	176,716	848	94.01%	23,455,923	61.36%
179,872	179,872	1	179,872	849	94.12%	23,635,795	61.83%
180,003	180,003	1	180,003	850	94.24%	23,815,798	62.30%
181,989	181,989	1	181,989	851	94.35%	23,997,787	62.78%
183,208	183,208	1	183,208	852	94.46%	24,180,995	63.26%
184,480	184,480	1	184,480	853	94.57%	24,365,475	63.74%
185,575	185,575	1	185,575	854	94.68%	24,551,050	64.23%
187,783	187,783	1	187,783	855	94.79%	24,738,833	64.72%
190,619	190,619	1	190,619	856	94.90%	24,929,452	65.22%
191,090	191,090	1	191,090	857	95.01%	25,120,542	65.72%
192,211	192,211	1	192,211	858	95.12%	25,312,753	66.22%
195,562	195,562	1	195,562	859	95.23%	25,508,315	66.73%
196,678	196,678	1	196,678	860	95.34%	25,704,993	67.25%
196,961	196,961	1	196,961	861	95.45%	25,901,954	67.76%
198,166	198,166	1	198,166	862	95.57%	26,100,120	68.28%
203,494	203,494	1	203,494	863	95.68%	26,303,614	68.81%
206,808	206,808	1	206,808	864	95.79%	26,510,422	69.35%
208,315	208,315	1	208,315	865	95.90%	26,718,737	69.90%
212,286	212,286	1	212,286	866	96.01%	26,931,023	70.45%
214,530	214,530	1	214,530	867	96.12%	27,145,553	71.02%
214,936	214,936	1	214,936	868	96.23%	27,360,489	71.58%
215,390	215,390	1	215,390	869	96.34%	27,575,879	72.14%
228,493	228,493	1	228,493	870	96.45%	27,804,372	72.74%
229,748	229,748	1	229,748	871	96.56%	28,034,120	73.34%
232,210	232,210	1	232,210	872	96.67%	28,266,330	73.95%
238,963	238,963	1	238,963	873	96.78%	28,505,293	74.57%
247,830	247,830	1	247,830	874	96.90%	28,753,123	75.22%
258,606	258,606	1	258,606	875	97.01%	29,011,729	75.90%
259,163	259,163	1	259,163	876	97.12%	29,270,892	76.58%
260,886	260,886	1	260,886	877	97.23%	29,531,778	77.26%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
261,489	261,489	1	261,489	878	97.34%	29,793,267	77.94%
265,149	265,149	1	265,149	879	97.45%	30,058,416	78.64%
271,913	271,913	1	271,913	880	97.56%	30,330,329	79.35%
278,393	278,393	1	278,393	881	97.67%	30,608,722	80.08%
291,508	291,508	1	291,508	882	97.78%	30,900,230	80.84%
295,672	295,672	1	295,672	883	97.89%	31,195,902	81.61%
304,460	304,460	1	304,460	884	98.00%	31,500,362	82.41%
304,487	304,487	1	304,487	885	98.12%	31,804,849	83.20%
311,103	311,103	1	311,103	886	98.23%	32,115,952	84.02%
324,462	324,462	1	324,462	887	98.34%	32,440,414	84.87%
332,397	332,397	1	332,397	888	98.45%	32,772,811	85.74%
347,938	347,938	1	347,938	889	98.56%	33,120,749	86.65%
354,630	354,630	1	354,630	890	98.67%	33,475,379	87.57%
355,381	355,381	1	355,381	891	98.78%	33,830,760	88.50%
364,847	364,847	1	364,847	892	98.89%	34,195,607	89.46%
367,773	367,773	1	367,773	893	99.00%	34,563,380	90.42%
371,699	371,699	1	371,699	894	99.11%	34,935,079	91.39%
379,728	379,728	1	379,728	895	99.22%	35,314,807	92.39%
394,153	394,153	1	394,153	896	99.33%	35,708,960	93.42%
397,697	397,697	1	397,697	897	99.45%	36,106,657	94.46%
397,846	397,846	1	397,846	898	99.56%	36,504,503	95.50%
406,684	406,684	1	406,684	899	99.67%	36,911,187	96.56%
420,067	420,067	1	420,067	900	99.78%	37,331,254	97.66%
440,644	440,644	1	440,644	901	99.89%	37,771,898	98.81%
453,072	453,072	1	453,072	902	100.00%	38,224,970	100.00%
Totals		902	38,224,970	902		38,224,970	

Average No. of Customers: 77

Average Consumption: 42,378

Median Consumption: 15,500

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	5	-	5	6.33%	-	0.00%
1	1,000	1,000	7	8.86%	1,000	0.01%
1,001	2,000	4,500	10	12.66%	5,500	0.04%
2,001	3,000	12,500	15	18.99%	18,000	0.13%
3,001	4,000	7,000	17	21.52%	25,000	0.18%
4,001	5,000	4,500	18	22.78%	29,500	0.21%
5,001	6,000	-	18	22.78%	29,500	0.21%
6,001	7,000	-	18	22.78%	29,500	0.21%
7,001	8,000	-	18	22.78%	29,500	0.21%
8,001	9,000	8,500	19	24.05%	38,000	0.27%
9,001	10,000	9,500	20	25.32%	47,500	0.34%
10,001	11,000	21,000	22	27.85%	68,500	0.48%
11,001	12,000	11,500	23	29.11%	80,000	0.56%
12,001	13,000	12,500	24	30.38%	92,500	0.65%
13,001	14,000	-	24	30.38%	92,500	0.65%
14,001	15,000	-	24	30.38%	92,500	0.65%
15,001	16,000	-	24	30.38%	92,500	0.65%
16,001	17,000	-	24	30.38%	92,500	0.65%
17,001	18,000	-	24	30.38%	92,500	0.65%
18,001	19,000	-	24	30.38%	92,500	0.65%
19,001	20,000	-	24	30.38%	92,500	0.65%
20,001	21,000	20,500	25	31.65%	113,000	0.80%
21,001	22,000	-	25	31.65%	113,000	0.80%
22,001	23,000	22,500	26	32.91%	135,500	0.96%
23,001	24,000	47,000	28	35.44%	182,500	1.29%
24,001	25,000	24,500	29	36.71%	207,000	1.46%
25,001	26,000	-	29	36.71%	207,000	1.46%
26,001	27,000	53,000	31	39.24%	260,000	1.83%
27,001	28,000	-	31	39.24%	260,000	1.83%
28,001	29,000	-	31	39.24%	260,000	1.83%
29,001	30,000	-	31	39.24%	260,000	1.83%
30,001	31,000	30,500	32	40.51%	290,500	2.05%
31,001	32,000	-	32	40.51%	290,500	2.05%
32,001	33,000	-	32	40.51%	290,500	2.05%
33,001	34,000	-	32	40.51%	290,500	2.05%
34,001	35,000	-	32	40.51%	290,500	2.05%
35,001	36,000	-	32	40.51%	290,500	2.05%
36,001	37,000	-	32	40.51%	290,500	2.05%
37,001	38,000	-	32	40.51%	290,500	2.05%
38,001	39,000	-	32	40.51%	290,500	2.05%
39,001	40,000	-	32	40.51%	290,500	2.05%
40,001	41,000	-	32	40.51%	290,500	2.05%
41,001	42,000	-	32	40.51%	290,500	2.05%
42,001	43,000	42,500	33	41.77%	333,000	2.35%
43,001	44,000	-	33	41.77%	333,000	2.35%
44,001	45,000	-	33	41.77%	333,000	2.35%
45,001	46,000	-	33	41.77%	333,000	2.35%
46,001	47,000	-	33	41.77%	333,000	2.35%
47,001	48,000	-	33	41.77%	333,000	2.35%
48,001	49,000	48,500	34	43.04%	381,500	2.69%
49,001	50,000	-	34	43.04%	381,500	2.69%
50,001	51,000	-	34	43.04%	381,500	2.69%
51,001	52,000	-	34	43.04%	381,500	2.69%
52,001	53,000	52,500	35	44.30%	434,000	3.06%
53,001	54,000	-	35	44.30%	434,000	3.06%
54,001	55,000	54,500	36	45.57%	488,500	3.45%
55,001	56,000	-	36	45.57%	488,500	3.45%
56,001	57,000	-	36	45.57%	488,500	3.45%
57,001	58,000	-	36	45.57%	488,500	3.45%
58,001	59,000	58,500	37	46.84%	547,000	3.86%
59,001	60,000	59,500	38	48.10%	606,500	4.28%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	1	60,500	39	49.37%	667,000	4.71%
61,001	62,000	0	-	39	49.37%	667,000	4.71%
62,001	63,000	0	-	39	49.37%	667,000	4.71%
63,001	64,000	0	-	39	49.37%	667,000	4.71%
64,001	65,000	0	-	39	49.37%	667,000	4.71%
65,001	66,000	0	-	39	49.37%	667,000	4.71%
66,001	67,000	0	-	39	49.37%	667,000	4.71%
67,001	68,000	0	-	39	49.37%	667,000	4.71%
68,001	69,000	0	-	39	49.37%	667,000	4.71%
69,001	70,000	0	-	39	49.37%	667,000	4.71%
70,001	71,000	0	-	39	49.37%	667,000	4.71%
71,001	72,000	0	-	39	49.37%	667,000	4.71%
72,001	73,000	0	-	39	49.37%	667,000	4.71%
73,001	74,000	0	-	39	49.37%	667,000	4.71%
74,001	75,000	0	-	39	49.37%	667,000	4.71%
75,001	76,000	0	-	39	49.37%	667,000	4.71%
76,001	77,000	0	-	39	49.37%	667,000	4.71%
77,001	78,000	0	-	39	49.37%	667,000	4.71%
78,001	79,000	0	-	39	49.37%	667,000	4.71%
79,001	80,000	0	-	39	49.37%	667,000	4.71%
80,001	81,000	0	-	39	49.37%	667,000	4.71%
81,001	82,000	0	-	39	49.37%	667,000	4.71%
82,001	83,000	0	-	39	49.37%	667,000	4.71%
83,001	84,000	0	-	39	49.37%	667,000	4.71%
84,001	85,000	0	-	39	49.37%	667,000	4.71%
85,001	86,000	0	-	39	49.37%	667,000	4.71%
86,001	87,000	0	-	39	49.37%	667,000	4.71%
87,001	88,000	0	-	39	49.37%	667,000	4.71%
88,001	89,000	0	-	39	49.37%	667,000	4.71%
89,001	90,000	0	-	39	49.37%	667,000	4.71%
90,001	91,000	1	90,500	40	50.63%	757,500	5.35%
91,001	92,000	1	91,500	41	51.90%	849,000	5.99%
92,001	93,000	0	-	41	51.90%	849,000	5.99%
93,001	94,000	0	-	41	51.90%	849,000	5.99%
94,001	95,000	0	-	41	51.90%	849,000	5.99%
95,001	96,000	0	-	41	51.90%	849,000	5.99%
96,001	97,000	0	-	41	51.90%	849,000	5.99%
97,001	98,000	0	-	41	51.90%	849,000	5.99%
98,001	99,000	0	-	41	51.90%	849,000	5.99%
99,001	100,000	0	-	41	51.90%	849,000	5.99%
100,686	100,686	1	100,686	42	53.16%	949,686	6.70%
105,624	105,624	1	105,624	43	54.43%	1,055,310	7.45%
106,362	106,362	1	106,362	44	55.70%	1,161,672	8.20%
107,528	107,528	1	107,528	45	56.96%	1,269,200	8.96%
110,480	110,480	1	110,480	46	58.23%	1,379,680	9.74%
127,731	127,731	1	127,731	47	59.49%	1,507,411	10.64%
135,622	135,622	1	135,622	48	60.76%	1,643,033	11.60%
138,074	138,074	1	138,074	49	62.03%	1,781,107	12.57%
140,397	140,397	1	140,397	50	63.29%	1,921,504	13.56%
141,521	141,521	1	141,521	51	64.56%	2,063,025	14.56%
143,108	143,108	1	143,108	52	65.82%	2,206,133	15.57%
145,218	145,218	1	145,218	53	67.09%	2,351,351	16.59%
161,366	161,366	1	161,366	54	68.35%	2,512,717	17.73%
163,184	163,184	1	163,184	55	69.62%	2,675,901	18.88%
164,870	164,870	1	164,870	56	70.89%	2,840,771	20.05%
173,726	173,726	1	173,726	57	72.15%	3,014,497	21.27%
221,811	221,811	1	221,811	58	73.42%	3,236,308	22.84%
256,905	256,905	1	256,905	59	74.68%	3,493,213	24.65%
335,705	335,705	1	335,705	60	75.95%	3,828,918	27.02%
366,861	366,861	1	366,861	61	77.22%	4,195,779	29.61%
378,062	378,062	1	378,062	62	78.48%	4,573,841	32.28%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
403,599	403,599	1	403,599	63	79.75%	4,977,440	35.13%
405,900	405,900	1	405,900	64	81.01%	5,383,340	37.99%
405,907	405,907	1	405,907	65	82.28%	5,789,247	40.86%
408,540	408,540	1	408,540	66	83.54%	6,197,787	43.74%
418,762	418,762	1	418,762	67	84.81%	6,616,549	46.70%
440,185	440,185	1	440,185	68	86.08%	7,056,734	49.80%
452,218	452,218	1	452,218	69	87.34%	7,508,952	52.99%
454,065	454,065	1	454,065	70	88.61%	7,963,017	56.20%
456,895	456,895	1	456,895	71	89.87%	8,419,912	59.42%
529,526	529,526	1	529,526	72	91.14%	8,949,438	63.16%
586,100	586,100	1	586,100	73	92.41%	9,535,538	67.30%
686,690	686,690	1	686,690	74	93.67%	10,222,228	72.14%
709,636	709,636	1	709,636	75	94.94%	10,931,864	77.15%
725,431	725,431	1	725,431	76	96.20%	11,657,295	82.27%
727,055	727,055	1	727,055	77	97.47%	12,384,350	87.40%
732,875	732,875	1	732,875	78	98.73%	13,117,225	92.57%
1,052,350	1,052,350	1	1,052,350	79	100.00%	14,169,575	100.00%
Totals		79	14,169,575	79		14,169,575	

Average No. of Customers: 7

Average Consumption: 179,362

Median Consumption: 105,624

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	45	-	45	93.75%	-	0.00%
1 1,000	-	-	45	93.75%	-	0.00%
1,001 2,000	-	-	45	93.75%	-	0.00%
2,001 3,000	1	2,500	46	95.83%	2,500	21.74%
3,001 4,000	-	-	46	95.83%	2,500	21.74%
4,001 5,000	2	9,000	48	100.00%	11,500	100.00%
5,001 6,000	-	-	48	100.00%	11,500	100.00%
6,001 7,000	-	-	48	100.00%	11,500	100.00%
7,001 8,000	-	-	48	100.00%	11,500	100.00%
8,001 9,000	-	-	48	100.00%	11,500	100.00%
9,001 10,000	-	-	48	100.00%	11,500	100.00%
10,001 11,000	-	-	48	100.00%	11,500	100.00%
11,001 12,000	-	-	48	100.00%	11,500	100.00%
12,001 13,000	-	-	48	100.00%	11,500	100.00%
13,001 14,000	-	-	48	100.00%	11,500	100.00%
14,001 15,000	-	-	48	100.00%	11,500	100.00%
15,001 16,000	-	-	48	100.00%	11,500	100.00%
16,001 17,000	-	-	48	100.00%	11,500	100.00%
17,001 18,000	-	-	48	100.00%	11,500	100.00%
18,001 19,000	-	-	48	100.00%	11,500	100.00%
19,001 20,000	-	-	48	100.00%	11,500	100.00%
20,001 21,000	-	-	48	100.00%	11,500	100.00%
21,001 22,000	-	-	48	100.00%	11,500	100.00%
22,001 23,000	-	-	48	100.00%	11,500	100.00%
23,001 24,000	-	-	48	100.00%	11,500	100.00%
24,001 25,000	-	-	48	100.00%	11,500	100.00%
25,001 26,000	-	-	48	100.00%	11,500	100.00%
26,001 27,000	-	-	48	100.00%	11,500	100.00%
27,001 28,000	-	-	48	100.00%	11,500	100.00%
28,001 29,000	-	-	48	100.00%	11,500	100.00%
29,001 30,000	-	-	48	100.00%	11,500	100.00%
30,001 31,000	-	-	48	100.00%	11,500	100.00%
31,001 32,000	-	-	48	100.00%	11,500	100.00%
32,001 33,000	-	-	48	100.00%	11,500	100.00%
33,001 34,000	-	-	48	100.00%	11,500	100.00%
34,001 35,000	-	-	48	100.00%	11,500	100.00%
35,001 36,000	-	-	48	100.00%	11,500	100.00%
36,001 37,000	-	-	48	100.00%	11,500	100.00%
37,001 38,000	-	-	48	100.00%	11,500	100.00%
38,001 39,000	-	-	48	100.00%	11,500	100.00%
39,001 40,000	-	-	48	100.00%	11,500	100.00%
40,001 41,000	-	-	48	100.00%	11,500	100.00%
41,001 42,000	-	-	48	100.00%	11,500	100.00%
42,001 43,000	-	-	48	100.00%	11,500	100.00%
43,001 44,000	-	-	48	100.00%	11,500	100.00%
44,001 45,000	-	-	48	100.00%	11,500	100.00%
45,001 46,000	-	-	48	100.00%	11,500	100.00%
46,001 47,000	-	-	48	100.00%	11,500	100.00%
47,001 48,000	-	-	48	100.00%	11,500	100.00%
48,001 49,000	-	-	48	100.00%	11,500	100.00%
49,001 50,000	-	-	48	100.00%	11,500	100.00%
50,001 51,000	-	-	48	100.00%	11,500	100.00%
51,001 52,000	-	-	48	100.00%	11,500	100.00%
52,001 53,000	-	-	48	100.00%	11,500	100.00%
53,001 54,000	-	-	48	100.00%	11,500	100.00%
54,001 55,000	-	-	48	100.00%	11,500	100.00%
55,001 56,000	-	-	48	100.00%	11,500	100.00%
56,001 57,000	-	-	48	100.00%	11,500	100.00%
57,001 58,000	-	-	48	100.00%	11,500	100.00%
58,001 59,000	-	-	48	100.00%	11,500	100.00%
59,001 60,000	-	-	48	100.00%	11,500	100.00%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 5/8" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	48	11,500	48	100.00%	11,500	100.00%
61,001	62,000	48	11,500	48	100.00%	11,500	100.00%
62,001	63,000	48	11,500	48	100.00%	11,500	100.00%
63,001	64,000	48	11,500	48	100.00%	11,500	100.00%
64,001	65,000	48	11,500	48	100.00%	11,500	100.00%
65,001	66,000	48	11,500	48	100.00%	11,500	100.00%
66,001	67,000	48	11,500	48	100.00%	11,500	100.00%
67,001	68,000	48	11,500	48	100.00%	11,500	100.00%
68,001	69,000	48	11,500	48	100.00%	11,500	100.00%
69,001	70,000	48	11,500	48	100.00%	11,500	100.00%
70,001	71,000	48	11,500	48	100.00%	11,500	100.00%
71,001	72,000	48	11,500	48	100.00%	11,500	100.00%
72,001	73,000	48	11,500	48	100.00%	11,500	100.00%
73,001	74,000	48	11,500	48	100.00%	11,500	100.00%
74,001	75,000	48	11,500	48	100.00%	11,500	100.00%
75,001	76,000	48	11,500	48	100.00%	11,500	100.00%
76,001	77,000	48	11,500	48	100.00%	11,500	100.00%
77,001	78,000	48	11,500	48	100.00%	11,500	100.00%
78,001	79,000	48	11,500	48	100.00%	11,500	100.00%
79,001	80,000	48	11,500	48	100.00%	11,500	100.00%
80,001	81,000	48	11,500	48	100.00%	11,500	100.00%
81,001	82,000	48	11,500	48	100.00%	11,500	100.00%
82,001	83,000	48	11,500	48	100.00%	11,500	100.00%
83,001	84,000	48	11,500	48	100.00%	11,500	100.00%
84,001	85,000	48	11,500	48	100.00%	11,500	100.00%
85,001	86,000	48	11,500	48	100.00%	11,500	100.00%
86,001	87,000	48	11,500	48	100.00%	11,500	100.00%
87,001	88,000	48	11,500	48	100.00%	11,500	100.00%
88,001	89,000	48	11,500	48	100.00%	11,500	100.00%
89,001	90,000	48	11,500	48	100.00%	11,500	100.00%
90,001	91,000	48	11,500	48	100.00%	11,500	100.00%
91,001	92,000	48	11,500	48	100.00%	11,500	100.00%
92,001	93,000	48	11,500	48	100.00%	11,500	100.00%
93,001	94,000	48	11,500	48	100.00%	11,500	100.00%
94,001	95,000	48	11,500	48	100.00%	11,500	100.00%
95,001	96,000	48	11,500	48	100.00%	11,500	100.00%
96,001	97,000	48	11,500	48	100.00%	11,500	100.00%
97,001	98,000	48	11,500	48	100.00%	11,500	100.00%
98,001	99,000	48	11,500	48	100.00%	11,500	100.00%
99,001	100,000	48	11,500	48	100.00%	11,500	100.00%
Totals		48	11,500	48		11,500	

Average No. of Customers: 4

Average Consumption: 240

Median Consumption: 11,500



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3/4" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	139	-	139	31.10%	-	0.00%
1	87	43,500	226	50.56%	43,500	0.98%
1,001	39	58,500	265	59.28%	102,000	2.29%
2,001	14	35,000	279	62.42%	137,000	3.08%
3,001	11	38,500	290	64.88%	175,500	3.95%
4,001	15	67,500	305	68.23%	243,000	5.46%
5,001	14	77,000	319	71.36%	320,000	7.20%
6,001	11	71,500	330	73.83%	391,500	8.80%
7,001	7	52,500	337	75.39%	444,000	9.98%
8,001	7	59,500	344	76.96%	503,500	11.32%
9,001	3	28,500	347	77.63%	532,000	11.96%
10,001	4	42,000	351	78.52%	574,000	12.91%
11,001	4	46,000	355	79.42%	620,000	13.94%
12,001	13	162,500	368	82.33%	782,500	17.60%
13,001	9	121,500	377	84.34%	904,000	20.33%
14,001	6	87,000	383	85.68%	991,000	22.28%
15,001	4	62,000	387	86.58%	1,053,000	23.68%
16,001	7	115,500	394	88.14%	1,168,500	26.28%
17,001	3	52,500	397	88.81%	1,221,000	27.46%
18,001	-	-	397	88.81%	1,221,000	27.46%
19,001	4	78,000	401	89.71%	1,299,000	29.21%
20,001	-	-	401	89.71%	1,299,000	29.21%
21,001	5	107,500	406	90.83%	1,406,500	31.63%
22,001	-	-	406	90.83%	1,406,500	31.63%
23,001	2	47,000	408	91.28%	1,453,500	32.68%
24,001	1	24,500	409	91.50%	1,478,000	33.24%
25,001	1	25,500	410	91.72%	1,503,500	33.81%
26,001	1	26,500	411	91.95%	1,530,000	34.40%
27,001	2	55,000	413	92.39%	1,585,000	35.64%
28,001	1	28,500	414	92.62%	1,613,500	36.28%
29,001	-	-	414	92.62%	1,613,500	36.28%
30,001	1	30,500	415	92.84%	1,644,000	36.97%
31,001	2	63,000	417	93.29%	1,707,000	38.38%
32,001	-	-	417	93.29%	1,707,000	38.38%
33,001	1	33,500	418	93.51%	1,740,500	39.14%
34,001	1	34,500	419	93.74%	1,775,000	39.91%
35,001	-	-	419	93.74%	1,775,000	39.91%
36,001	1	36,500	420	93.96%	1,811,500	40.73%
37,001	-	-	420	93.96%	1,811,500	40.73%
38,001	-	-	420	93.96%	1,811,500	40.73%
39,001	-	-	420	93.96%	1,811,500	40.73%
40,001	1	40,500	421	94.18%	1,852,000	41.64%
41,001	1	41,500	422	94.41%	1,893,500	42.58%
42,001	-	-	422	94.41%	1,893,500	42.58%
43,001	1	43,500	423	94.63%	1,937,000	43.56%
44,001	2	89,000	425	95.08%	2,026,000	45.56%
45,001	-	-	425	95.08%	2,026,000	45.56%
46,001	1	46,500	426	95.30%	2,072,500	46.60%
47,001	1	47,500	427	95.53%	2,120,000	47.67%
48,001	1	48,500	428	95.75%	2,168,500	48.76%
49,001	1	49,500	429	95.97%	2,218,000	49.87%
50,001	-	-	429	95.97%	2,218,000	49.87%
51,001	-	-	429	95.97%	2,218,000	49.87%
52,001	-	-	429	95.97%	2,218,000	49.87%
53,001	-	-	429	95.97%	2,218,000	49.87%
54,001	-	-	429	95.97%	2,218,000	49.87%
55,001	-	-	429	95.97%	2,218,000	49.87%
56,001	-	-	429	95.97%	2,218,000	49.87%
57,001	-	-	429	95.97%	2,218,000	49.87%
58,001	2	117,000	431	96.42%	2,335,000	52.51%
59,001	1	59,500	432	96.64%	2,394,500	53.84%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3/4" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	2	121,000	434	97.09%	2,515,500	56.56%
61,001	62,000	-	-	434	97.09%	2,515,500	56.56%
62,001	63,000	-	-	434	97.09%	2,515,500	56.56%
63,001	64,000	-	-	434	97.09%	2,515,500	56.56%
64,001	65,000	-	-	434	97.09%	2,515,500	56.56%
65,001	66,000	-	-	434	97.09%	2,515,500	56.56%
66,001	67,000	-	-	434	97.09%	2,515,500	56.56%
67,001	68,000	-	-	434	97.09%	2,515,500	56.56%
68,001	69,000	-	-	434	97.09%	2,515,500	56.56%
69,001	70,000	1	69,500	435	97.32%	2,585,000	58.13%
70,001	71,000	-	-	435	97.32%	2,585,000	58.13%
71,001	72,000	-	-	435	97.32%	2,585,000	58.13%
72,001	73,000	-	-	435	97.32%	2,585,000	58.13%
73,001	74,000	-	-	435	97.32%	2,585,000	58.13%
74,001	75,000	-	-	435	97.32%	2,585,000	58.13%
75,001	76,000	-	-	435	97.32%	2,585,000	58.13%
76,001	77,000	1	76,500	436	97.54%	2,661,500	59.85%
77,001	78,000	2	155,000	438	97.99%	2,816,500	63.33%
78,001	79,000	-	-	438	97.99%	2,816,500	63.33%
79,001	80,000	-	-	438	97.99%	2,816,500	63.33%
80,001	81,000	-	-	438	97.99%	2,816,500	63.33%
81,001	82,000	-	-	438	97.99%	2,816,500	63.33%
82,001	83,000	-	-	438	97.99%	2,816,500	63.33%
83,001	84,000	-	-	438	97.99%	2,816,500	63.33%
84,001	85,000	-	-	438	97.99%	2,816,500	63.33%
85,001	86,000	1	85,500	439	98.21%	2,902,000	65.26%
86,001	87,000	-	-	439	98.21%	2,902,000	65.26%
87,001	88,000	-	-	439	98.21%	2,902,000	65.26%
88,001	89,000	1	88,500	440	98.43%	2,990,500	67.25%
89,001	90,000	-	-	440	98.43%	2,990,500	67.25%
90,001	91,000	-	-	440	98.43%	2,990,500	67.25%
91,001	92,000	-	-	440	98.43%	2,990,500	67.25%
92,001	93,000	-	-	440	98.43%	2,990,500	67.25%
93,001	94,000	1	93,500	441	98.66%	3,084,000	69.35%
94,001	95,000	-	-	441	98.66%	3,084,000	69.35%
95,001	96,000	1	95,500	442	98.88%	3,179,500	71.50%
96,001	97,000	-	-	442	98.88%	3,179,500	71.50%
97,001	98,000	1	97,500	443	99.11%	3,277,000	73.69%
98,001	99,000	-	-	443	99.11%	3,277,000	73.69%
99,001	100,000	-	-	443	99.11%	3,277,000	73.69%
100,224	100,224	1	100,224	444	99.33%	3,377,224	75.94%
111,385	111,385	1	111,385	444	99.33%	3,488,609	78.45%
161,582	161,582	1	161,582	445	99.55%	3,650,191	82.08%
174,254	174,254	1	174,254	445	99.55%	3,824,445	86.00%
174,926	174,926	1	174,926	446	99.78%	3,999,371	89.93%
211,097	211,097	1	211,097	446	99.78%	4,210,468	94.68%
236,650	236,650	1	236,650	447	100.00%	4,447,118	100.00%
Totals		450	4,447,118	447		4,447,118	

Average No. of Customers: 38

Average Consumption: 9,882

Median Consumption: 500

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	110	-	110	24.50%	-	0.00%
1	45	22,500	155	34.52%	22,500	0.28%
1,001	24	36,000	179	39.87%	58,500	0.74%
2,001	18	45,000	197	43.88%	103,500	1.31%
3,001	24	84,000	221	49.22%	187,500	2.37%
4,001	11	49,500	232	51.67%	237,000	3.00%
5,001	18	99,000	250	55.68%	336,000	4.25%
6,001	18	117,000	268	59.69%	453,000	5.73%
7,001	8	60,000	276	61.47%	513,000	6.49%
8,001	7	59,500	283	63.03%	572,500	7.24%
9,001	4	38,000	287	63.92%	610,500	7.72%
10,001	13	136,500	300	66.82%	747,000	9.45%
11,001	6	69,000	306	68.15%	816,000	10.32%
12,001	5	62,500	311	69.27%	878,500	11.11%
13,001	1	13,500	312	69.49%	892,000	11.28%
14,001	6	87,000	318	70.82%	979,000	12.39%
15,001	7	108,500	325	72.38%	1,087,500	13.76%
16,001	6	99,000	331	73.72%	1,186,500	15.01%
17,001	7	122,500	338	75.28%	1,309,000	16.56%
18,001	5	92,500	343	76.39%	1,401,500	17.73%
19,001	2	39,000	345	76.84%	1,440,500	18.22%
20,001	1	20,500	346	77.06%	1,461,000	18.48%
21,001	2	43,000	348	77.51%	1,504,000	19.03%
22,001	1	22,500	349	77.73%	1,526,500	19.31%
23,001	4	94,000	353	78.62%	1,620,500	20.50%
24,001	3	73,500	356	79.29%	1,694,000	21.43%
25,001	2	51,000	358	79.73%	1,745,000	22.08%
26,001	3	79,500	361	80.40%	1,824,500	23.08%
27,001	1	27,500	362	80.62%	1,852,000	23.43%
28,001	3	85,500	365	81.29%	1,937,500	24.51%
29,001	-	-	365	81.29%	1,937,500	24.51%
30,001	-	-	365	81.29%	1,937,500	24.51%
31,001	3	94,500	368	81.96%	2,032,000	25.71%
32,001	-	-	368	81.96%	2,032,000	25.71%
33,001	1	33,500	369	82.18%	2,065,500	26.13%
34,001	-	-	369	82.18%	2,065,500	26.13%
35,001	1	35,500	370	82.41%	2,101,000	26.58%
36,001	4	146,000	374	83.30%	2,247,000	28.43%
37,001	2	75,000	376	83.74%	2,322,000	29.38%
38,001	3	115,500	379	84.41%	2,437,500	30.84%
39,001	2	79,000	381	84.86%	2,516,500	31.84%
40,001	1	40,500	382	85.08%	2,557,000	32.35%
41,001	2	83,000	384	85.52%	2,640,000	33.40%
42,001	1	42,500	385	85.75%	2,682,500	33.94%
43,001	1	43,500	386	85.97%	2,726,000	34.49%
44,001	1	44,500	387	86.19%	2,770,500	35.05%
45,001	3	136,500	390	86.86%	2,907,000	36.78%
46,001	1	46,500	391	87.08%	2,953,500	37.36%
47,001	2	95,000	393	87.53%	3,048,500	38.57%
48,001	3	145,500	396	88.20%	3,194,000	40.41%
49,001	3	148,500	399	88.86%	3,342,500	42.29%
50,001	3	151,500	402	89.53%	3,494,000	44.20%
51,001	1	51,500	403	89.76%	3,545,500	44.85%
52,001	1	52,500	404	89.98%	3,598,000	45.52%
53,001	1	53,500	405	90.20%	3,651,500	46.19%
54,001	1	54,500	406	90.42%	3,706,000	46.88%
55,001	3	166,500	409	91.09%	3,872,500	48.99%
56,001	2	113,000	411	91.54%	3,985,500	50.42%
57,001	3	172,500	414	92.20%	4,158,000	52.60%
58,001	1	58,500	415	92.43%	4,216,500	53.34%
59,001	1	59,500	416	92.65%	4,276,000	54.10%
60,001	1	60,500	417	92.87%	4,336,500	54.86%
61,001	2	123,000	419	93.32%	4,459,500	56.42%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
62,001	63,000	2	125,000	421	93.76%	4,584,500	58.00%
63,001	64,000	1	63,500	422	93.99%	4,648,000	58.80%
64,001	65,000	-	-	422	93.99%	4,648,000	58.80%
65,001	66,000	1	65,500	423	94.21%	4,713,500	59.63%
66,001	67,000	1	66,500	424	94.43%	4,780,000	60.47%
67,001	68,000	1	67,500	425	94.65%	4,847,500	61.33%
68,001	69,000	3	205,500	428	95.32%	5,053,000	63.93%
69,001	70,000	-	-	428	95.32%	5,053,000	63.93%
70,001	71,000	1	70,500	429	95.55%	5,123,500	64.82%
71,001	72,000	-	-	429	95.55%	5,123,500	64.82%
72,001	73,000	1	72,500	430	95.77%	5,196,000	65.73%
73,001	74,000	1	73,500	431	95.99%	5,269,500	66.66%
74,001	75,000	-	-	431	95.99%	5,269,500	66.66%
75,001	76,000	-	-	431	95.99%	5,269,500	66.66%
76,001	77,000	1	76,500	432	96.21%	5,346,000	67.63%
77,001	78,000	-	-	432	96.21%	5,346,000	67.63%
78,001	79,000	-	-	432	96.21%	5,346,000	67.63%
79,001	80,000	-	-	432	96.21%	5,346,000	67.63%
80,001	81,000	-	-	432	96.21%	5,346,000	67.63%
81,001	82,000	3	244,500	435	96.88%	5,590,500	70.73%
82,001	83,000	-	-	435	96.88%	5,590,500	70.73%
83,001	84,000	-	-	435	96.88%	5,590,500	70.73%
84,001	85,000	-	-	435	96.88%	5,590,500	70.73%
85,001	86,000	-	-	435	96.88%	5,590,500	70.73%
86,001	87,000	1	86,500	436	97.10%	5,677,000	71.82%
87,001	88,000	-	-	436	97.10%	5,677,000	71.82%
88,001	89,000	1	88,500	437	97.33%	5,765,500	72.94%
89,001	90,000	-	-	437	97.33%	5,765,500	72.94%
90,001	91,000	-	-	437	97.33%	5,765,500	72.94%
91,001	92,000	2	183,000	439	97.77%	5,948,500	75.25%
92,001	93,000	-	-	439	97.77%	5,948,500	75.25%
93,001	94,000	1	93,500	440	98.00%	6,042,000	76.44%
94,001	95,000	-	-	440	98.00%	6,042,000	76.44%
95,001	96,000	1	95,500	441	98.22%	6,137,500	77.65%
96,001	97,000	-	-	441	98.22%	6,137,500	77.65%
97,001	98,000	-	-	441	98.22%	6,137,500	77.65%
98,001	99,000	-	-	441	98.22%	6,137,500	77.65%
99,001	100,000	-	-	441	98.22%	6,137,500	77.65%
100,432	100,432	1	100,432	442	98.44%	6,237,932	78.92%
110,501	110,501	1	110,501	443	98.66%	6,348,433	80.31%
126,338	126,338	1	126,338	444	98.89%	6,474,771	81.91%
129,084	129,084	1	129,084	445	99.11%	6,603,855	83.55%
132,326	132,326	1	132,326	446	99.33%	6,736,181	85.22%
153,307	153,307	1	153,307	447	99.55%	6,889,488	87.16%
154,876	154,876	1					
172,617	172,617	1					
176,817	176,817	1					
193,967	193,967	1					
457,096	457,096	1	457,096	448	99.78%	7,346,584	92.94%
557,963	557,963	1	557,963	449	100.00%	7,904,547	100.00%
Totals		453	7,904,547	449		7,904,547	

Average No. of Customers: 38

Average Consumption: 17,449

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	68	-	68	17.66%	-	0.00%
1	13	6,500	81	21.04%	6,500	0.02%
1,001	9	13,500	90	23.38%	20,000	0.05%
2,001	8	20,000	98	25.45%	40,000	0.10%
3,001	3	10,500	101	26.23%	50,500	0.12%
4,001	2	9,000	103	26.75%	59,500	0.14%
5,001	5	27,500	108	28.05%	87,000	0.21%
6,001	3	19,500	111	28.83%	106,500	0.26%
7,001	4	30,000	115	29.87%	136,500	0.33%
8,001	4	34,000	119	30.91%	170,500	0.42%
9,001	4	38,000	123	31.95%	208,500	0.51%
10,001	3	31,500	126	32.73%	240,000	0.58%
11,001	3	34,500	129	33.51%	274,500	0.67%
12,001	1	12,500	130	33.77%	287,000	0.70%
13,001	1	13,500	131	34.03%	300,500	0.73%
14,001	3	43,500	134	34.81%	344,000	0.84%
15,001	1	15,500	135	35.06%	359,500	0.88%
16,001	4	66,000	139	36.10%	425,500	1.04%
17,001	1	17,500	140	36.36%	443,000	1.08%
18,001	-	-	140	36.36%	443,000	1.08%
19,001	1	19,500	141	36.62%	462,500	1.13%
20,001	4	82,000	145	37.66%	544,500	1.33%
21,001	3	64,500	148	38.44%	609,000	1.48%
22,001	6	135,000	154	40.00%	744,000	1.81%
23,001	3	70,500	157	40.78%	814,500	1.98%
24,001	2	49,000	159	41.30%	863,500	2.10%
25,001	2	51,000	161	41.82%	914,500	2.23%
26,001	1	26,500	162	42.08%	941,000	2.29%
27,001	6	165,000	168	43.64%	1,106,000	2.69%
28,001	3	85,500	171	44.42%	1,191,500	2.90%
29,001	1	29,500	172	44.68%	1,221,000	2.97%
30,001	1	30,500	173	44.94%	1,251,500	3.05%
31,001	2	63,000	175	45.45%	1,314,500	3.20%
32,001	-	-	175	45.45%	1,314,500	3.20%
33,001	3	100,500	178	46.23%	1,415,000	3.45%
34,001	2	69,000	180	46.75%	1,484,000	3.61%
35,001	1	35,500	181	47.01%	1,519,500	3.70%
36,001	2	73,000	183	47.53%	1,592,500	3.88%
37,001	1	37,500	184	47.79%	1,630,000	3.97%
38,001	1	38,500	185	48.05%	1,668,500	4.06%
39,001	1	39,500	186	48.31%	1,708,000	4.16%
40,001	-	-	186	48.31%	1,708,000	4.16%
41,001	-	-	186	48.31%	1,708,000	4.16%
42,001	2	85,000	188	48.83%	1,793,000	4.37%
43,001	-	-	188	48.83%	1,793,000	4.37%
44,001	2	89,000	190	49.35%	1,882,000	4.58%
45,001	2	91,000	192	49.87%	1,973,000	4.80%
46,001	1	46,500	193	50.13%	2,019,500	4.92%
47,001	-	-	193	50.13%	2,019,500	4.92%
48,001	2	97,000	195	50.65%	2,116,500	5.15%
49,001	1	49,500	196	50.91%	2,166,000	5.27%
50,001	-	-	196	50.91%	2,166,000	5.27%
51,001	1	51,500	197	51.17%	2,217,500	5.40%
52,001	-	-	197	51.17%	2,217,500	5.40%
53,001	-	-	197	51.17%	2,217,500	5.40%
54,001	1	54,500	198	51.43%	2,272,000	5.53%
55,001	2	111,000	200	51.95%	2,383,000	5.80%
56,001	-	-	200	51.95%	2,383,000	5.80%
57,001	2	115,000	202	52.47%	2,498,000	6.08%
58,001	4	234,000	206	53.51%	2,732,000	6.65%
59,001	1	59,500	207	53.77%	2,791,500	6.80%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	1	60,500	208	54.03%	2,852,000	6.94%
61,001	62,000	1	61,500	209	54.29%	2,913,500	7.09%
62,001	63,000	1	62,500	210	54.55%	2,976,000	7.25%
63,001	64,000	1	63,500	211	54.81%	3,039,500	7.40%
64,001	65,000	1	64,500	212	55.06%	3,104,000	7.56%
65,001	66,000	2	131,000	214	55.58%	3,235,000	7.88%
66,001	67,000	-	-	214	55.58%	3,235,000	7.88%
67,001	68,000	1	67,500	215	55.84%	3,302,500	8.04%
68,001	69,000	-	-	215	55.84%	3,302,500	8.04%
69,001	70,000	2	139,000	217	56.36%	3,441,500	8.38%
70,001	71,000	1	70,500	218	56.62%	3,512,000	8.55%
71,001	72,000	2	143,000	220	57.14%	3,655,000	8.90%
72,001	73,000	-	-	220	57.14%	3,655,000	8.90%
73,001	74,000	-	-	220	57.14%	3,655,000	8.90%
74,001	75,000	-	-	220	57.14%	3,655,000	8.90%
75,001	76,000	-	-	220	57.14%	3,655,000	8.90%
76,001	77,000	2	153,000	222	57.66%	3,808,000	9.27%
77,001	78,000	1	77,500	223	57.92%	3,885,500	9.46%
78,001	79,000	-	-	223	57.92%	3,885,500	9.46%
79,001	80,000	-	-	223	57.92%	3,885,500	9.46%
80,001	81,000	-	-	223	57.92%	3,885,500	9.46%
81,001	82,000	2	163,000	225	58.44%	4,048,500	9.86%
82,001	83,000	1	82,500	226	58.70%	4,131,000	10.06%
83,001	84,000	1	83,500	227	58.96%	4,214,500	10.26%
84,001	85,000	1	84,500	228	59.22%	4,299,000	10.47%
85,001	86,000	-	-	228	59.22%	4,299,000	10.47%
86,001	87,000	1	86,500	229	59.48%	4,385,500	10.68%
87,001	88,000	-	-	229	59.48%	4,385,500	10.68%
88,001	89,000	-	-	229	59.48%	4,385,500	10.68%
89,001	90,000	2	179,000	231	60.00%	4,564,500	11.11%
90,001	91,000	-	-	231	60.00%	4,564,500	11.11%
91,001	92,000	1	91,500	232	60.26%	4,656,000	11.34%
92,001	93,000	1	92,500	233	60.52%	4,748,500	11.56%
93,001	94,000	1	93,500	234	60.78%	4,842,000	11.79%
94,001	95,000	-	-	234	60.78%	4,842,000	11.79%
95,001	96,000	-	-	234	60.78%	4,842,000	11.79%
96,001	97,000	-	-	234	60.78%	4,842,000	11.79%
97,001	98,000	-	-	234	60.78%	4,842,000	11.79%
98,001	99,000	1	98,500	235	61.04%	4,940,500	12.03%
99,001	100,000	1	99,500	236	61.30%	5,040,000	12.27%
107,080	107,080	1	107,080	236	61.30%	5,147,080	12.53%
101,274	101,274	1	101,274	237	61.56%	5,248,354	12.78%
101,729	101,729	1	101,729	238	61.82%	5,350,083	13.03%
107,346	107,346	1	107,346	239	62.08%	5,457,429	13.29%
107,698	107,698	1	107,698	240	62.34%	5,565,127	13.55%
109,317	109,317	1	109,317	241	62.60%	5,674,444	13.82%
112,478	112,478	1	112,478	242	62.86%	5,786,922	14.09%
113,007	113,007	1	113,007	243	63.12%	5,899,929	14.36%
114,466	114,466	1	114,466	244	63.38%	6,014,395	14.64%
115,709	115,709	1	115,709	245	63.64%	6,130,104	14.92%
117,126	117,126	1	117,126	246	63.90%	6,247,230	15.21%
117,952	117,952	1	117,952	247	64.16%	6,365,182	15.50%
117,957	117,957	1	117,957	248	64.42%	6,483,139	15.78%
118,338	118,338	1	118,338	249	64.68%	6,601,477	16.07%
118,901	118,901	1	118,901	250	64.94%	6,720,378	16.36%
120,351	120,351	1	120,351	251	65.19%	6,840,729	16.66%
121,933	121,933	1	121,933	252	65.45%	6,962,662	16.95%
122,458	122,458	1	122,458	253	65.71%	7,085,120	17.25%
125,070	125,070	1	125,070	254	65.97%	7,210,190	17.55%
125,595	125,595	1	125,595	255	66.23%	7,335,785	17.86%
127,342	127,342	1	127,342	256	66.49%	7,463,127	18.17%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
131,027	131,027	1	131,027	257	66.75%	7,594,154	18.49%
133,329	133,329	1	133,329	258	67.01%	7,727,483	18.81%
135,774	135,774	1	135,774	259	67.27%	7,863,257	19.14%
136,410	136,410	1	136,410	260	67.53%	7,999,667	19.48%
137,705	137,705	1	137,705	261	67.79%	8,137,372	19.81%
142,860	142,860	1	142,860	262	68.05%	8,280,232	20.16%
144,981	144,981	1	144,981	263	68.31%	8,425,213	20.51%
146,130	146,130	1	146,130	264	68.57%	8,571,343	20.87%
146,466	146,466	1	146,466	265	68.83%	8,717,809	21.23%
148,471	148,471	1	148,471	266	69.09%	8,866,280	21.59%
149,831	149,831	1	149,831	267	69.35%	9,016,111	21.95%
150,600	150,600	1	150,600	268	69.61%	9,166,711	22.32%
152,712	152,712	1	152,712	269	69.87%	9,319,423	22.69%
154,013	154,013	1	154,013	270	70.13%	9,473,436	23.06%
154,535	154,535	1	154,535	271	70.39%	9,627,971	23.44%
155,063	155,063	1	155,063	272	70.65%	9,783,034	23.82%
155,550	155,550	1	155,550	273	70.91%	9,938,584	24.20%
156,562	156,562	1	156,562	274	71.17%	10,095,146	24.58%
156,802	156,802	1	156,802	275	71.43%	10,251,948	24.96%
157,891	157,891	1	157,891	276	71.69%	10,409,839	25.34%
158,811	158,811	1	158,811	277	71.95%	10,568,650	25.73%
159,783	159,783	1	159,783	278	72.21%	10,728,433	26.12%
162,420	162,420	1	162,420	279	72.47%	10,890,853	26.52%
163,404	163,404	1	163,404	280	72.73%	11,054,257	26.91%
164,093	164,093	1	164,093	281	72.99%	11,218,350	27.31%
164,911	164,911	1	164,911	282	73.25%	11,383,261	27.71%
166,054	166,054	1	166,054	283	73.51%	11,549,315	28.12%
168,855	168,855	1	168,855	284	73.77%	11,718,170	28.53%
170,500	170,500	1	170,500	285	74.03%	11,888,670	28.95%
171,320	171,320	1	171,320	286	74.29%	12,059,990	29.36%
172,440	172,440	1	172,440	287	74.55%	12,232,430	29.78%
176,075	176,075	1	176,075	288	74.81%	12,408,505	30.21%
178,157	178,157	1	178,157	289	75.06%	12,586,662	30.64%
180,389	180,389	1	180,389	290	75.32%	12,767,051	31.08%
180,647	180,647	1	180,647	291	75.58%	12,947,698	31.52%
180,838	180,838	1	180,838	292	75.84%	13,128,536	31.96%
183,919	183,919	1	183,919	293	76.10%	13,312,455	32.41%
185,037	185,037	1	185,037	294	76.36%	13,497,492	32.86%
185,737	185,737	1	185,737	295	76.62%	13,683,229	33.31%
186,693	186,693	1	186,693	296	76.88%	13,869,922	33.77%
187,008	187,008	1	187,008	297	77.14%	14,056,930	34.22%
187,886	187,886	1	187,886	298	77.40%	14,244,816	34.68%
189,413	189,413	1	189,413	299	77.66%	14,434,229	35.14%
191,433	191,433	1	191,433	300	77.92%	14,625,662	35.61%
194,025	194,025	1	194,025	301	78.18%	14,819,687	36.08%
197,972	197,972	1	197,972	302	78.44%	15,017,659	36.56%
199,989	199,989	1	199,989	303	78.70%	15,217,648	37.05%
200,220	200,220	1	200,220	304	78.96%	15,417,868	37.54%
200,818	200,818	1	200,818	305	79.22%	15,618,686	38.03%
200,918	200,918	1	200,918	306	79.48%	15,819,604	38.52%
202,777	202,777	1	202,777	307	79.74%	16,022,381	39.01%
206,309	206,309	1	206,309	308	80.00%	16,228,690	39.51%
206,558	206,558	1	206,558	309	80.26%	16,435,248	40.01%
208,545	208,545	1	208,545	310	80.52%	16,643,793	40.52%
209,384	209,384	1	209,384	311	80.78%	16,853,177	41.03%
209,626	209,626	1	209,626	312	81.04%	17,062,803	41.54%
211,236	211,236	1	211,236	313	81.30%	17,274,039	42.06%
211,831	211,831	1	211,831	314	81.56%	17,485,870	42.57%
212,742	212,742	1	212,742	315	81.82%	17,698,612	43.09%
213,274	213,274	1	213,274	316	82.08%	17,911,886	43.61%
214,538	214,538	1	214,538	317	82.34%	18,126,424	44.13%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
217,942	217,942	1	217,942	318	82.60%	18,344,366	44.66%
219,272	219,272	1	219,272	319	82.86%	18,563,638	45.20%
225,088	225,088	1	225,088	320	83.12%	18,788,726	45.74%
225,209	225,209	1	225,209	321	83.38%	19,013,935	46.29%
225,297	225,297	1	225,297	322	83.64%	19,239,232	46.84%
225,519	225,519	1	225,519	323	83.90%	19,464,751	47.39%
226,347	226,347	1	226,347	324	84.16%	19,691,098	47.94%
227,263	227,263	1	227,263	325	84.42%	19,918,361	48.50%
229,172	229,172	1	229,172	326	84.68%	20,147,533	49.05%
236,153	236,153	1	236,153	327	84.94%	20,383,686	49.63%
241,025	241,025	1	241,025	328	85.19%	20,624,711	50.21%
245,119	245,119	1	245,119	329	85.45%	20,869,830	50.81%
246,733	246,733	1	246,733	330	85.71%	21,116,563	51.41%
247,035	247,035	1	247,035	331	85.97%	21,363,598	52.01%
248,253	248,253	1	248,253	332	86.23%	21,611,851	52.62%
250,581	250,581	1	250,581	333	86.49%	21,862,432	53.23%
250,832	250,832	1	250,832	334	86.75%	22,113,264	53.84%
252,908	252,908	1	252,908	335	87.01%	22,366,172	54.45%
254,788	254,788	1	254,788	336	87.27%	22,620,960	55.08%
257,096	257,096	1	257,096	337	87.53%	22,878,056	55.70%
261,245	261,245	1	261,245	338	87.79%	23,139,301	56.34%
265,414	265,414	1	265,414	339	88.05%	23,404,715	56.98%
265,703	265,703	1	265,703	340	88.31%	23,670,418	57.63%
266,123	266,123	1	266,123	341	88.57%	23,936,541	58.28%
270,675	270,675	1	270,675	342	88.83%	24,207,216	58.94%
270,993	270,993	1	270,993	343	89.09%	24,478,209	59.60%
273,558	273,558	1	273,558	344	89.35%	24,751,767	60.26%
277,524	277,524	1	277,524	345	89.61%	25,029,291	60.94%
278,087	278,087	1	278,087	346	89.87%	25,307,378	61.62%
278,678	278,678	1	278,678	347	90.13%	25,586,056	62.29%
281,740	281,740	1	281,740	348	90.39%	25,867,796	62.98%
283,507	283,507	1	283,507	349	90.65%	26,151,303	63.67%
283,530	283,530	1	283,530	350	90.91%	26,434,833	64.36%
285,825	285,825	1	285,825	351	91.17%	26,720,658	65.06%
287,079	287,079	1	287,079	352	91.43%	27,007,737	65.76%
297,032	297,032	1	297,032	353	91.69%	27,304,769	66.48%
299,317	299,317	1	299,317	354	91.95%	27,604,086	67.21%
302,649	302,649	1	302,649	355	92.21%	27,906,735	67.94%
304,492	304,492	1	304,492	356	92.47%	28,211,227	68.69%
306,474	306,474	1	306,474	357	92.73%	28,517,701	69.43%
311,096	311,096	1	311,096	358	92.99%	28,828,797	70.19%
313,030	313,030	1	313,030	359	93.25%	29,141,827	70.95%
319,860	319,860	1	319,860	360	93.51%	29,461,687	71.73%
334,923	334,923	1	334,923	361	93.77%	29,796,610	72.55%
340,365	340,365	1	340,365	362	94.03%	30,136,975	73.37%
349,833	349,833	1	349,833	363	94.29%	30,486,808	74.23%
373,296	373,296	1	373,296	364	94.55%	30,860,104	75.13%
381,305	381,305	1	381,305	365	94.81%	31,241,409	76.06%
396,424	396,424	1	396,424	366	95.06%	31,637,833	77.03%
398,480	398,480	1	398,480	367	95.32%	32,036,313	78.00%
409,947	409,947	1	409,947	368	95.58%	32,446,260	79.00%
419,171	419,171	1	419,171	369	95.84%	32,865,431	80.02%
440,223	440,223	1	440,223	370	96.10%	33,305,654	81.09%
444,530	444,530	1	444,530	371	96.36%	33,750,184	82.17%
455,302	455,302	1	455,302	372	96.62%	34,205,486	83.28%
455,579	455,579	1	455,579	373	96.88%	34,661,065	84.39%
464,792	464,792	1	464,792	374	97.14%	35,125,857	85.52%
477,851	477,851	1	477,851	375	97.40%	35,603,708	86.68%
481,365	481,365	1	480,865	376	97.66%	36,084,573	87.85%
483,165	483,165	1	482,665	377	97.92%	36,567,238	89.03%
487,366	487,366	1	486,866	378	98.18%	37,054,104	90.22%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1.5" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
498,101	498,101	1	497,601	379	98.44%	37,551,705	91.43%
517,130	517,130	1	516,630	380	98.70%	38,068,335	92.68%
525,750	525,750	1	525,250	381	98.96%	38,593,585	93.96%
532,135	532,135	1	531,635	382	99.22%	39,125,220	95.26%
604,183	604,183	1	603,683	383	99.48%	39,728,903	96.73%
644,448	644,448	1	643,948	384	99.74%	40,372,851	98.30%
700,551	700,551	1	700,051	385	100.00%	41,072,902	100.00%
Totals		386	41,072,902	385		41,072,902	

Average No. of Customers: 33

Average Consumption: 106,406

Median Consumption: 46,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	178	-	178	15.95%	-	0.00%
1	44	22,000	222	19.89%	22,000	0.01%
1,001	17	25,500	239	21.42%	47,500	0.03%
2,001	14	35,000	253	22.67%	82,500	0.04%
3,001	22	77,000	275	24.64%	159,500	0.09%
4,001	10	45,000	285	25.54%	204,500	0.11%
5,001	6	33,000	291	26.08%	237,500	0.13%
6,001	7	45,500	298	26.70%	283,000	0.15%
7,001	13	97,500	311	27.87%	380,500	0.20%
8,001	10	85,000	321	28.76%	465,500	0.25%
9,001	5	47,500	326	29.21%	513,000	0.28%
10,001	6	63,000	332	29.75%	576,000	0.31%
11,001	4	46,000	336	30.11%	622,000	0.33%
12,001	5	62,500	341	30.56%	684,500	0.37%
13,001	5	67,500	346	31.00%	752,000	0.40%
14,001	5	72,500	351	31.45%	824,500	0.44%
15,001	4	62,000	355	31.81%	886,500	0.48%
16,001	4	66,000	359	32.17%	952,500	0.51%
17,001	6	105,000	365	32.71%	1,057,500	0.57%
18,001	6	111,000	371	33.24%	1,168,500	0.63%
19,001	5	97,500	376	33.69%	1,266,000	0.68%
20,001	4	82,000	380	34.05%	1,348,000	0.72%
21,001	9	193,500	389	34.86%	1,541,500	0.83%
22,001	1	22,500	390	34.95%	1,564,000	0.84%
23,001	3	70,500	393	35.22%	1,634,500	0.88%
24,001	2	49,000	395	35.39%	1,683,500	0.90%
25,001	5	127,500	400	35.84%	1,811,000	0.97%
26,001	5	132,500	405	36.29%	1,943,500	1.04%
27,001	10	275,000	415	37.19%	2,218,500	1.19%
28,001	1	28,500	416	37.28%	2,247,000	1.21%
29,001	4	118,000	420	37.63%	2,365,000	1.27%
30,001	3	91,500	423	37.90%	2,456,500	1.32%
31,001	5	157,500	428	38.35%	2,614,000	1.40%
32,001	6	195,000	434	38.89%	2,809,000	1.51%
33,001	2	67,000	436	39.07%	2,876,000	1.54%
34,001	3	103,500	439	39.34%	2,979,500	1.60%
35,001	6	213,000	445	39.87%	3,192,500	1.71%
36,001	7	255,500	452	40.50%	3,448,000	1.85%
37,001	4	150,000	456	40.86%	3,598,000	1.93%
38,001	3	115,500	459	41.13%	3,713,500	1.99%
39,001	6	237,000	465	41.67%	3,950,500	2.12%
40,001	4	162,000	469	42.03%	4,112,500	2.21%
41,001	-	-	469	42.03%	4,112,500	2.21%
42,001	2	85,000	471	42.20%	4,197,500	2.25%
43,001	2	87,000	473	42.38%	4,284,500	2.30%
44,001	7	311,500	480	43.01%	4,596,000	2.47%
45,001	1	45,500	481	43.10%	4,641,500	2.49%
46,001	5	232,500	486	43.55%	4,874,000	2.62%
47,001	2	95,000	488	43.73%	4,969,000	2.67%
48,001	2	97,000	490	43.91%	5,066,000	2.72%
49,001	6	297,000	496	44.44%	5,363,000	2.88%
50,001	4	202,000	500	44.80%	5,565,000	2.99%
51,001	7	360,500	507	45.43%	5,925,500	3.18%
52,001	6	315,000	513	45.97%	6,240,500	3.35%
53,001	5	267,500	518	46.42%	6,508,000	3.49%
54,001	2	109,000	520	46.59%	6,617,000	3.55%
55,001	2	111,000	522	46.77%	6,728,000	3.61%
56,001	3	169,500	525	47.04%	6,897,500	3.70%
57,001	4	230,000	529	47.40%	7,127,500	3.83%
58,001	3	175,500	532	47.67%	7,303,000	3.92%
59,001	4	238,000	536	48.03%	7,541,000	4.05%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	4	242,000	540	48.39%	7,783,000	4.18%
61,001	62,000	1	61,500	541	48.48%	7,844,500	4.21%
62,001	63,000	4	250,000	545	48.84%	8,094,500	4.34%
63,001	64,000	6	381,000	551	49.37%	8,475,500	4.55%
64,001	65,000	2	129,000	553	49.55%	8,604,500	4.62%
65,001	66,000	5	327,500	558	50.00%	8,932,000	4.79%
66,001	67,000	2	133,000	560	50.18%	9,065,000	4.87%
67,001	68,000	6	405,000	566	50.72%	9,470,000	5.08%
68,001	69,000	2	137,000	568	50.90%	9,607,000	5.16%
69,001	70,000	4	278,000	572	51.25%	9,885,000	5.31%
70,001	71,000	4	282,000	576	51.61%	10,167,000	5.46%
71,001	72,000	4	286,000	580	51.97%	10,453,000	5.61%
72,001	73,000	1	72,500	581	52.06%	10,525,500	5.65%
73,001	74,000	1	73,500	582	52.15%	10,599,000	5.69%
74,001	75,000	4	298,000	586	52.51%	10,897,000	5.85%
75,001	76,000	3	226,500	589	52.78%	11,123,500	5.97%
76,001	77,000	4	306,000	593	53.14%	11,429,500	6.13%
77,001	78,000	3	232,500	596	53.41%	11,662,000	6.26%
78,001	79,000	4	314,000	600	53.76%	11,976,000	6.43%
79,001	80,000	3	238,500	603	54.03%	12,214,500	6.56%
80,001	81,000	2	161,000	605	54.21%	12,375,500	6.64%
81,001	82,000	1	81,500	606	54.30%	12,457,000	6.69%
82,001	83,000	1	82,500	607	54.39%	12,539,500	6.73%
83,001	84,000	2	167,000	609	54.57%	12,706,500	6.82%
84,001	85,000	4	338,000	613	54.93%	13,044,500	7.00%
85,001	86,000	1	85,500	614	55.02%	13,130,000	7.05%
86,001	87,000	6	519,000	620	55.56%	13,649,000	7.33%
87,001	88,000	3	262,500	623	55.82%	13,911,500	7.47%
88,001	89,000	3	265,500	626	56.09%	14,177,000	7.61%
89,001	90,000	1	89,500	627	56.18%	14,266,500	7.66%
90,001	91,000	-	-	627	56.18%	14,266,500	7.66%
91,001	92,000	5	457,500	632	56.63%	14,724,000	7.90%
92,001	93,000	-	-	632	56.63%	14,724,000	7.90%
93,001	94,000	2	187,000	634	56.81%	14,911,000	8.00%
94,001	95,000	4	378,000	638	57.17%	15,289,000	8.21%
95,001	96,000	1	95,500	639	57.26%	15,384,500	8.26%
96,001	97,000	3	289,500	642	57.53%	15,674,000	8.41%
97,001	98,000	1	97,500	643	57.62%	15,771,500	8.47%
98,001	99,000	3	295,500	646	57.89%	16,067,000	8.62%
99,001	100,000	1	99,500	647	57.97%	16,166,500	8.68%
100,608	100,608	1	100,608	648	58.06%	16,267,108	8.73%
100,200	100,200	1	100,200	649	58.15%	16,367,308	8.78%
102,396	102,396	1	102,396	650	58.24%	16,469,704	8.84%
102,430	102,430	1	102,430	651	58.33%	16,572,134	8.89%
103,406	103,406	1	103,406	652	58.42%	16,675,540	8.95%
103,713	103,713	1	103,713	653	58.51%	16,779,253	9.01%
103,717	103,717	1	103,717	654	58.60%	16,882,970	9.06%
104,119	104,119	1	104,119	655	58.69%	16,987,089	9.12%
104,143	104,143	1	104,143	656	58.78%	17,091,232	9.17%
104,428	104,428	1	104,428	657	58.87%	17,195,660	9.23%
104,698	104,698	1	104,698	658	58.96%	17,300,358	9.29%
105,122	105,122	1	105,122	659	59.05%	17,405,480	9.34%
105,765	105,765	1	105,765	660	59.14%	17,511,245	9.40%
106,437	106,437	1	106,437	661	59.23%	17,617,682	9.46%
106,760	106,760	1	106,760	662	59.32%	17,724,442	9.51%
107,656	107,656	1	107,656	663	59.41%	17,832,098	9.57%
108,116	108,116	1	108,116	664	59.50%	17,940,214	9.63%
109,555	109,555	1	109,555	665	59.59%	18,049,769	9.69%
109,560	109,560	1	109,560	666	59.68%	18,159,329	9.75%
109,765	109,765	1	109,765	667	59.77%	18,269,094	9.81%
110,700	110,700	1	110,700	668	59.86%	18,379,794	9.87%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
112,343	112,343	1	112,343	669	59.95%	18,492,137	9.93%
112,976	112,976	1	112,976	670	60.04%	18,605,113	9.99%
113,222	113,222	1	113,222	671	60.13%	18,718,335	10.05%
113,665	113,665	1	113,665	672	60.22%	18,832,000	10.11%
113,972	113,972	1	113,972	673	60.30%	18,945,972	10.17%
114,603	114,603	1	114,603	674	60.39%	19,060,575	10.23%
114,675	114,675	1	114,675	675	60.48%	19,175,250	10.29%
115,314	115,314	1	115,314	676	60.57%	19,290,564	10.35%
115,382	115,382	1	115,382	677	60.66%	19,405,946	10.42%
115,630	115,630	1	115,630	678	60.75%	19,521,576	10.48%
115,659	115,659	1	115,659	679	60.84%	19,637,235	10.54%
116,768	116,768	1	116,768	680	60.93%	19,754,003	10.60%
116,802	116,802	1	116,802	681	61.02%	19,870,805	10.67%
117,200	117,200	1	117,200	682	61.11%	19,988,005	10.73%
117,347	117,347	1	117,347	683	61.20%	20,105,352	10.79%
118,474	118,474	1	118,474	684	61.29%	20,223,826	10.85%
120,426	120,426	1	120,426	685	61.38%	20,344,252	10.92%
120,601	120,601	1	120,601	686	61.47%	20,464,853	10.98%
121,923	121,923	1	121,923	687	61.56%	20,586,776	11.05%
122,292	122,292	1	122,292	688	61.65%	20,709,068	11.12%
122,594	122,594	1	122,594	689	61.74%	20,831,662	11.18%
122,690	122,690	1	122,690	690	61.83%	20,954,352	11.25%
123,244	123,244	1	123,244	691	61.92%	21,077,596	11.31%
123,290	123,290	1	123,290	692	62.01%	21,200,886	11.38%
123,462	123,462	1	123,462	693	62.10%	21,324,348	11.45%
123,839	123,839	1	123,839	694	62.19%	21,448,187	11.51%
123,854	123,854	1	123,854	695	62.28%	21,572,041	11.58%
125,885	125,885	1	125,885	696	62.37%	21,697,926	11.65%
127,027	127,027	1	127,027	697	62.46%	21,824,953	11.71%
128,112	128,112	1	128,112	698	62.54%	21,953,065	11.78%
128,691	128,691	1	128,691	699	62.63%	22,081,756	11.85%
129,278	129,278	1	129,278	700	62.72%	22,211,034	11.92%
129,453	129,453	1	129,453	701	62.81%	22,340,487	11.99%
129,662	129,662	1	129,662	702	62.90%	22,470,149	12.06%
130,439	130,439	1	130,439	703	62.99%	22,600,588	12.13%
130,775	130,775	1	130,775	704	63.08%	22,731,363	12.20%
131,490	131,490	1	131,490	705	63.17%	22,862,853	12.27%
131,740	131,740	1	131,740	706	63.26%	22,994,593	12.34%
131,934	131,934	1	131,934	707	63.35%	23,126,527	12.41%
132,321	132,321	1	132,321	708	63.44%	23,258,848	12.48%
133,022	133,022	1	133,022	709	63.53%	23,391,870	12.56%
133,555	133,555	1	133,555	710	63.62%	23,525,425	12.63%
133,617	133,617	1	133,617	711	63.71%	23,659,042	12.70%
133,810	133,810	1	133,810	712	63.80%	23,792,852	12.77%
134,752	134,752	1	134,752	713	63.89%	23,927,604	12.84%
135,854	135,854	1	135,854	714	63.98%	24,063,458	12.92%
136,140	136,140	1	136,140	715	64.07%	24,199,598	12.99%
136,340	136,340	1	136,340	716	64.16%	24,335,938	13.06%
136,607	136,607	1	136,607	717	64.25%	24,472,545	13.14%
138,150	138,150	1	138,150	718	64.34%	24,610,695	13.21%
138,449	138,449	1	138,449	719	64.43%	24,749,144	13.28%
139,065	139,065	1	139,065	720	64.52%	24,888,209	13.36%
139,196	139,196	1	139,196	721	64.61%	25,027,405	13.43%
139,450	139,450	1	139,450	722	64.70%	25,166,855	13.51%
139,837	139,837	1	139,837	723	64.78%	25,306,692	13.58%
141,618	141,618	1	141,618	724	64.87%	25,448,310	13.66%
142,004	142,004	1	142,004	725	64.96%	25,590,314	13.74%
142,489	142,489	1	142,489	726	65.05%	25,732,803	13.81%
144,129	144,129	1	144,129	727	65.14%	25,876,932	13.89%
144,831	144,831	1	144,831	728	65.23%	26,021,763	13.97%
145,300	145,300	1	145,300	729	65.32%	26,167,063	14.04%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
145,460	145,460	1	145,460	730	65.41%	26,312,523	14.12%
145,702	145,702	1	145,702	731	65.50%	26,458,225	14.20%
147,122	147,122	1	147,122	732	65.59%	26,605,347	14.28%
147,179	147,179	1	147,179	733	65.68%	26,752,526	14.36%
147,434	147,434	1	147,434	734	65.77%	26,899,960	14.44%
148,044	148,044	1	148,044	735	65.86%	27,048,004	14.52%
148,247	148,247	1	148,247	736	65.95%	27,196,251	14.60%
149,522	149,522	1	149,522	737	66.04%	27,345,773	14.68%
149,794	149,794	1	149,794	738	66.13%	27,495,567	14.76%
150,225	150,225	1	150,225	739	66.22%	27,645,792	14.84%
150,748	150,748	1	150,748	740	66.31%	27,796,540	14.92%
150,845	150,845	1	150,845	741	66.40%	27,947,385	15.00%
151,080	151,080	1	151,080	742	66.49%	28,098,465	15.08%
151,588	151,588	1	151,588	743	66.58%	28,250,053	15.16%
152,718	152,718	1	152,718	744	66.67%	28,402,771	15.24%
152,959	152,959	1	152,959	745	66.76%	28,555,730	15.33%
153,718	153,718	1	153,718	746	66.85%	28,709,448	15.41%
154,032	154,032	1	154,032	747	66.94%	28,863,480	15.49%
155,046	155,046	1	155,046	748	67.03%	29,018,526	15.58%
155,160	155,160	1	155,160	749	67.11%	29,173,686	15.66%
155,712	155,712	1	155,712	750	67.20%	29,329,398	15.74%
158,246	158,246	1	158,246	751	67.29%	29,487,644	15.83%
158,589	158,589	1	158,589	752	67.38%	29,646,233	15.91%
158,966	158,966	1	158,966	753	67.47%	29,805,199	16.00%
158,999	158,999	1	158,999	754	67.56%	29,964,198	16.08%
159,328	159,328	1	159,328	755	67.65%	30,123,526	16.17%
160,061	160,061	1	160,061	756	67.74%	30,283,587	16.25%
161,273	161,273	1	161,273	757	67.83%	30,444,860	16.34%
161,488	161,488	1	161,488	758	67.92%	30,606,348	16.43%
161,502	161,502	1	161,502	759	68.01%	30,767,850	16.51%
161,851	161,851	1	161,851	760	68.10%	30,929,701	16.60%
162,350	162,350	1	162,350	761	68.19%	31,092,051	16.69%
162,634	162,634	1	162,634	762	68.28%	31,254,685	16.78%
162,638	162,638	1	162,638	763	68.37%	31,417,323	16.86%
167,021	167,021	1	167,021	764	68.46%	31,584,344	16.95%
168,268	168,268	1	168,268	765	68.55%	31,752,612	17.04%
168,551	168,551	1	168,551	766	68.64%	31,921,163	17.13%
169,758	169,758	1	169,758	767	68.73%	32,090,921	17.22%
169,900	169,900	1	169,900	768	68.82%	32,260,821	17.32%
170,338	170,338	1	170,338	769	68.91%	32,431,159	17.41%
171,602	171,602	1	171,602	770	69.00%	32,602,761	17.50%
171,678	171,678	1	171,678	771	69.09%	32,774,439	17.59%
173,406	173,406	1	173,406	772	69.18%	32,947,845	17.68%
173,548	173,548	1	173,548	773	69.27%	33,121,393	17.78%
173,651	173,651	1	173,651	774	69.35%	33,295,044	17.87%
174,912	174,912	1	174,912	775	69.44%	33,469,956	17.96%
175,259	175,259	1	175,259	776	69.53%	33,645,215	18.06%
175,483	175,483	1	175,483	777	69.62%	33,820,698	18.15%
175,610	175,610	1	175,610	778	69.71%	33,996,308	18.25%
176,499	176,499	1	176,499	779	69.80%	34,172,807	18.34%
179,943	179,943	1	179,943	780	69.89%	34,352,750	18.44%
185,929	185,929	1	185,929	781	69.98%	34,538,679	18.54%
187,000	187,000	1	187,000	782	70.07%	34,725,679	18.64%
187,598	187,598	1	187,598	783	70.16%	34,913,277	18.74%
187,711	187,711	1	187,711	784	70.25%	35,100,988	18.84%
188,310	188,310	1	188,310	785	70.34%	35,289,298	18.94%
188,972	188,972	1	188,972	786	70.43%	35,478,270	19.04%
189,280	189,280	1	189,280	787	70.52%	35,667,550	19.14%
189,764	189,764	1	189,764	788	70.61%	35,857,314	19.25%
190,243	190,243	1	190,243	789	70.70%	36,047,557	19.35%
190,336	190,336	1	190,336	790	70.79%	36,237,893	19.45%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
190,501	190,501	1	190,501	791	70.88%	36,428,394	19.55%
191,474	191,474	1	191,474	792	70.97%	36,619,868	19.66%
192,966	192,966	1	192,966	793	71.06%	36,812,834	19.76%
193,088	193,088	1	193,088	794	71.15%	37,005,922	19.86%
193,284	193,284	1	193,284	795	71.24%	37,199,206	19.97%
194,089	194,089	1	194,089	796	71.33%	37,393,295	20.07%
195,128	195,128	1	195,128	797	71.42%	37,588,423	20.18%
195,219	195,219	1	195,219	798	71.51%	37,783,642	20.28%
195,347	195,347	1	195,347	799	71.59%	37,978,989	20.38%
195,591	195,591	1	195,591	800	71.68%	38,174,580	20.49%
195,943	195,943	1	195,943	801	71.77%	38,370,523	20.59%
197,139	197,139	1	197,139	802	71.86%	38,567,662	20.70%
197,325	197,325	1	197,325	803	71.95%	38,764,987	20.81%
199,174	199,174	1	199,174	804	72.04%	38,964,161	20.91%
202,895	202,895	1	202,895	805	72.13%	39,167,056	21.02%
203,718	203,718	1	203,718	806	72.22%	39,370,774	21.13%
203,746	203,746	1	203,746	807	72.31%	39,574,520	21.24%
204,147	204,147	1	204,147	808	72.40%	39,778,667	21.35%
205,145	205,145	1	205,145	809	72.49%	39,983,812	21.46%
205,307	205,307	1	205,307	810	72.58%	40,189,119	21.57%
208,969	208,969	1	208,969	811	72.67%	40,398,088	21.68%
209,101	209,101	1	209,101	812	72.76%	40,607,189	21.80%
211,292	211,292	1	211,292	813	72.85%	40,818,481	21.91%
212,754	212,754	1	212,754	814	72.94%	41,031,235	22.02%
212,958	212,958	1	212,958	815	73.03%	41,244,193	22.14%
212,976	212,976	1	212,976	816	73.12%	41,457,169	22.25%
214,104	214,104	1	214,104	817	73.21%	41,671,273	22.37%
214,676	214,676	1	214,676	818	73.30%	41,885,949	22.48%
214,888	214,888	1	214,888	819	73.39%	42,100,837	22.60%
215,787	215,787	1	215,787	820	73.48%	42,316,624	22.71%
215,821	215,821	1	215,821	821	73.57%	42,532,445	22.83%
218,285	218,285	1	218,285	822	73.66%	42,750,730	22.95%
219,861	219,861	1	219,861	823	73.75%	42,970,591	23.06%
222,055	222,055	1	222,055	824	73.84%	43,192,646	23.18%
222,070	222,070	1	222,070	825	73.92%	43,414,716	23.30%
222,705	222,705	1	222,705	826	74.01%	43,637,421	23.42%
223,809	223,809	1	223,809	827	74.10%	43,861,230	23.54%
225,355	225,355	1	225,355	828	74.19%	44,086,585	23.66%
225,745	225,745	1	225,745	829	74.28%	44,312,330	23.78%
226,276	226,276	1	226,276	830	74.37%	44,538,606	23.91%
227,104	227,104	1	227,104	831	74.46%	44,765,710	24.03%
227,414	227,414	1	227,414	832	74.55%	44,993,124	24.15%
228,103	228,103	1	228,103	833	74.64%	45,221,227	24.27%
228,279	228,279	1	228,279	834	74.73%	45,449,506	24.39%
228,998	228,998	1	228,998	835	74.82%	45,678,504	24.52%
233,155	233,155	1	233,155	836	74.91%	45,911,659	24.64%
234,462	234,462	1	234,462	837	75.00%	46,146,121	24.77%
234,899	234,899	1	234,899	838	75.09%	46,381,020	24.89%
235,436	235,436	1	235,436	839	75.18%	46,616,456	25.02%
236,017	236,017	1	236,017	840	75.27%	46,852,473	25.15%
236,186	236,186	1	236,186	841	75.36%	47,088,659	25.27%
237,215	237,215	1	237,215	842	75.45%	47,325,874	25.40%
238,888	238,888	1	238,888	843	75.54%	47,564,762	25.53%
238,973	238,973	1	238,973	844	75.63%	47,803,735	25.66%
239,494	239,494	1	239,494	845	75.72%	48,043,229	25.79%
240,437	240,437	1	240,437	846	75.81%	48,283,666	25.92%
242,150	242,150	1	242,150	847	75.90%	48,525,816	26.05%
242,689	242,689	1	242,689	848	75.99%	48,768,505	26.18%
245,579	245,579	1	245,579	849	76.08%	49,014,084	26.31%
245,584	245,584	1	245,584	850	76.16%	49,259,668	26.44%
245,764	245,764	1	245,764	851	76.25%	49,505,432	26.57%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
			No.	% of Total	Amount	% of Total	
247,017	247,017	1	247,017	852	76.34%	49,752,449	26.70%
248,546	248,546	1	248,546	853	76.43%	50,000,995	26.84%
248,740	248,740	1	248,740	854	76.52%	50,249,735	26.97%
250,422	250,422	1	250,422	855	76.61%	50,500,157	27.11%
251,046	251,046	1	251,046	856	76.70%	50,751,203	27.24%
254,243	254,243	1	254,243	857	76.79%	51,005,446	27.38%
256,520	256,520	1	256,520	858	76.88%	51,261,966	27.51%
257,115	257,115	1	257,115	859	76.97%	51,519,081	27.65%
257,490	257,490	1	257,490	860	77.06%	51,776,571	27.79%
258,536	258,536	1	258,536	861	77.15%	52,035,107	27.93%
258,771	258,771	1	258,771	862	77.24%	52,293,878	28.07%
261,672	261,672	1	261,672	863	77.33%	52,555,550	28.21%
263,196	263,196	1	263,196	864	77.42%	52,818,746	28.35%
264,203	264,203	1	264,203	865	77.51%	53,082,949	28.49%
264,411	264,411	1	264,411	866	77.60%	53,347,360	28.63%
266,303	266,303	1	266,303	867	77.69%	53,613,663	28.78%
266,702	266,702	1	266,702	868	77.78%	53,880,365	28.92%
267,082	267,082	1	267,082	869	77.87%	54,147,447	29.06%
267,223	267,223	1	267,223	870	77.96%	54,414,670	29.21%
267,265	267,265	1	267,265	871	78.05%	54,681,935	29.35%
267,555	267,555	1	267,555	872	78.14%	54,949,490	29.49%
267,770	267,770	1	267,770	873	78.23%	55,217,260	29.64%
269,301	269,301	1	269,301	874	78.32%	55,486,561	29.78%
271,019	271,019	1	271,019	875	78.41%	55,757,580	29.93%
272,627	272,627	1	272,627	876	78.49%	56,030,207	30.07%
275,179	275,179	1	275,179	877	78.58%	56,305,386	30.22%
275,896	275,896	1	275,896	878	78.67%	56,581,282	30.37%
276,186	276,186	1	276,186	879	78.76%	56,857,468	30.52%
277,850	277,850	1	277,850	880	78.85%	57,135,318	30.67%
281,579	281,579	1	281,579	881	78.94%	57,416,897	30.82%
283,002	283,002	1	283,002	882	79.03%	57,699,899	30.97%
283,600	283,600	1	283,600	883	79.12%	57,983,499	31.12%
285,703	285,703	1	285,703	884	79.21%	58,269,202	31.28%
286,067	286,067	1	286,067	885	79.30%	58,555,269	31.43%
286,506	286,506	1	286,506	886	79.39%	58,841,775	31.58%
287,230	287,230	1	287,230	887	79.48%	59,129,005	31.74%
289,674	289,674	1	289,674	888	79.57%	59,418,679	31.89%
290,661	290,661	1	290,661	889	79.66%	59,709,340	32.05%
292,340	292,340	1	292,340	890	79.75%	60,001,680	32.21%
292,569	292,569	1	292,569	891	79.84%	60,294,249	32.36%
292,739	292,739	1	292,739	892	79.93%	60,586,988	32.52%
293,593	293,593	1	293,593	893	80.02%	60,880,581	32.68%
294,596	294,596	1	294,596	894	80.11%	61,175,177	32.83%
294,906	294,906	1	294,906	895	80.20%	61,470,083	32.99%
299,470	299,470	1	299,470	896	80.29%	61,769,553	33.15%
300,948	300,948	1	300,948	897	80.38%	62,070,501	33.32%
301,203	301,203	1	301,203	898	80.47%	62,371,704	33.48%
302,932	302,932	1	302,932	899	80.56%	62,674,636	33.64%
305,209	305,209	1	305,209	900	80.65%	62,979,845	33.80%
306,425	306,425	1	306,425	901	80.73%	63,286,270	33.97%
307,209	307,209	1	307,209	902	80.82%	63,593,479	34.13%
308,042	308,042	1	308,042	903	80.91%	63,901,521	34.30%
310,228	310,228	1	310,228	904	81.00%	64,211,749	34.46%
311,724	311,724	1	311,724	905	81.09%	64,523,473	34.63%
311,931	311,931	1	311,931	906	81.18%	64,835,404	34.80%
313,935	313,935	1	313,935	907	81.27%	65,149,339	34.97%
315,401	315,401	1	315,401	908	81.36%	65,464,740	35.14%
315,744	315,744	1	315,744	909	81.45%	65,780,484	35.31%
316,639	316,639	1	316,639	910	81.54%	66,097,123	35.48%
317,826	317,826	1	317,826	911	81.63%	66,414,949	35.65%
320,093	320,093	1	320,093	912	81.72%	66,735,042	35.82%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
320,256	320,256	1	320,256	913	81.81%	67,055,298	35.99%
321,954	321,954	1	321,954	914	81.90%	67,377,252	36.16%
322,824	322,824	1	322,824	915	81.99%	67,700,076	36.34%
324,526	324,526	1	324,526	916	82.08%	68,024,602	36.51%
324,912	324,912	1	324,912	917	82.17%	68,349,514	36.69%
324,950	324,950	1	324,950	918	82.26%	68,674,464	36.86%
326,082	326,082	1	326,082	919	82.35%	69,000,546	37.04%
326,121	326,121	1	326,121	920	82.44%	69,326,667	37.21%
326,193	326,193	1	326,193	921	82.53%	69,652,860	37.39%
327,345	327,345	1	327,345	922	82.62%	69,980,205	37.56%
328,408	328,408	1	328,408	923	82.71%	70,308,613	37.74%
329,703	329,703	1	329,703	924	82.80%	70,638,316	37.91%
330,256	330,256	1	330,256	925	82.89%	70,968,572	38.09%
334,179	334,179	1	334,179	926	82.97%	71,302,751	38.27%
334,185	334,185	1	334,185	927	83.06%	71,636,936	38.45%
334,310	334,310	1	334,310	928	83.15%	71,971,246	38.63%
334,520	334,520	1	334,520	929	83.24%	72,305,766	38.81%
335,707	335,707	1	335,707	930	83.33%	72,641,473	38.99%
339,196	339,196	1	339,196	931	83.42%	72,980,669	39.17%
339,689	339,689	1	339,689	932	83.51%	73,320,358	39.35%
343,022	343,022	1	343,022	933	83.60%	73,663,380	39.54%
343,428	343,428	1	343,428	934	83.69%	74,006,808	39.72%
343,712	343,712	1	343,712	935	83.78%	74,350,520	39.91%
344,291	344,291	1	344,291	936	83.87%	74,694,811	40.09%
346,186	346,186	1	346,186	937	83.96%	75,040,997	40.28%
347,340	347,340	1	347,340	938	84.05%	75,388,337	40.46%
348,193	348,193	1	348,193	939	84.14%	75,736,530	40.65%
350,581	350,581	1	350,581	940	84.23%	76,087,111	40.84%
351,421	351,421	1	351,421	941	84.32%	76,438,532	41.03%
352,637	352,637	1	352,637	942	84.41%	76,791,169	41.22%
353,452	353,452	1	353,452	943	84.50%	77,144,621	41.41%
356,010	356,010	1	356,010	944	84.59%	77,500,631	41.60%
357,933	357,933	1	357,933	945	84.68%	77,858,564	41.79%
359,669	359,669	1	359,669	946	84.77%	78,218,233	41.98%
359,778	359,778	1	359,778	947	84.86%	78,578,011	42.18%
360,499	360,499	1	360,499	948	84.95%	78,938,510	42.37%
365,015	365,015	1	365,015	949	85.04%	79,303,525	42.57%
365,535	365,535	1	365,535	950	85.13%	79,669,060	42.76%
367,407	367,407	1	367,407	951	85.22%	80,036,467	42.96%
367,924	367,924	1	367,924	952	85.30%	80,404,391	43.16%
368,029	368,029	1	368,029	953	85.39%	80,772,420	43.35%
369,590	369,590	1	369,590	954	85.48%	81,142,010	43.55%
371,575	371,575	1	371,575	955	85.57%	81,513,585	43.75%
373,321	373,321	1	373,321	956	85.66%	81,886,906	43.95%
373,907	373,907	1	373,907	957	85.75%	82,260,813	44.15%
375,668	375,668	1	375,668	958	85.84%	82,636,481	44.35%
376,608	376,608	1	376,608	959	85.93%	83,013,089	44.56%
377,848	377,848	1	377,848	960	86.02%	83,390,937	44.76%
379,457	379,457	1	379,457	961	86.11%	83,770,394	44.96%
380,205	380,205	1	380,205	962	86.20%	84,150,599	45.17%
382,645	382,645	1	382,645	963	86.29%	84,533,244	45.37%
383,119	383,119	1	383,119	964	86.38%	84,916,363	45.58%
383,646	383,646	1	383,646	965	86.47%	85,300,009	45.78%
385,623	385,623	1	385,623	966	86.56%	85,685,632	45.99%
385,990	385,990	1	385,990	967	86.65%	86,071,622	46.20%
386,194	386,194	1	386,194	968	86.74%	86,457,816	46.41%
386,702	386,702	1	386,702	969	86.83%	86,844,518	46.61%
386,854	386,854	1	386,854	970	86.92%	87,231,372	46.82%
387,806	387,806	1	387,806	971	87.01%	87,619,178	47.03%
387,840	387,840	1	387,840	972	87.10%	88,007,018	47.24%
388,070	388,070	1	388,070	973	87.19%	88,395,088	47.44%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
389,285	389,285	1	389,285	974	87.28%	88,784,373	47.65%
389,852	389,852	1	389,852	975	87.37%	89,174,225	47.86%
390,589	390,589	1	390,589	976	87.46%	89,564,814	48.07%
393,883	393,883	1	393,883	977	87.54%	89,958,697	48.28%
395,135	395,135	1	395,135	978	87.63%	90,353,832	48.50%
408,838	408,838	1	408,838	979	87.72%	90,762,670	48.72%
409,217	409,217	1	409,217	980	87.81%	91,171,887	48.94%
409,653	409,653	1	409,653	981	87.90%	91,581,540	49.16%
409,946	409,946	1	409,946	982	87.99%	91,991,486	49.38%
411,010	411,010	1	411,010	983	88.08%	92,402,496	49.60%
411,474	411,474	1	411,474	984	88.17%	92,813,970	49.82%
414,342	414,342	1	414,342	985	88.26%	93,228,312	50.04%
417,279	417,279	1	417,279	986	88.35%	93,645,591	50.26%
418,194	418,194	1	418,194	987	88.44%	94,063,785	50.49%
420,105	420,105	1	420,105	988	88.53%	94,483,890	50.71%
420,174	420,174	1	420,174	989	88.62%	94,904,064	50.94%
423,630	423,630	1	423,630	990	88.71%	95,327,694	51.17%
425,295	425,295	1	425,295	991	88.80%	95,752,989	51.39%
425,797	425,797	1	425,797	992	88.89%	96,178,786	51.62%
429,820	429,820	1	429,820	993	88.98%	96,608,606	51.85%
430,969	430,969	1	430,969	994	89.07%	97,039,575	52.08%
431,007	431,007	1	431,007	995	89.16%	97,470,582	52.32%
433,759	433,759	1	433,759	996	89.25%	97,904,341	52.55%
434,994	434,994	1	434,994	997	89.34%	98,339,335	52.78%
437,298	437,298	1	437,298	998	89.43%	98,776,633	53.02%
437,722	437,722	1	437,722	999	89.52%	99,214,355	53.25%
438,224	438,224	1	438,224	1,000	89.61%	99,652,579	53.49%
438,358	438,358	1	438,358	1,001	89.70%	100,090,937	53.72%
444,491	444,491	1	444,491	1,002	89.78%	100,535,428	53.96%
447,839	447,839	1	447,839	1,003	89.87%	100,983,267	54.20%
451,025	451,025	1	451,025	1,004	89.96%	101,434,292	54.44%
453,526	453,526	1	453,526	1,005	90.05%	101,887,818	54.69%
455,536	455,536	1	455,536	1,006	90.14%	102,343,354	54.93%
458,418	458,418	1	458,418	1,007	90.23%	102,801,772	55.18%
460,064	460,064	1	460,064	1,008	90.32%	103,261,836	55.42%
460,155	460,155	1	460,155	1,009	90.41%	103,721,991	55.67%
463,420	463,420	1	463,420	1,010	90.50%	104,185,411	55.92%
466,800	466,800	1	466,800	1,011	90.59%	104,652,211	56.17%
467,143	467,143	1	467,143	1,012	90.68%	105,119,354	56.42%
467,969	467,969	1	467,969	1,013	90.77%	105,587,323	56.67%
470,562	470,562	1	470,562	1,014	90.86%	106,057,885	56.93%
474,509	474,509	1	474,509	1,015	90.95%	106,532,394	57.18%
475,033	475,033	1	475,033	1,016	91.04%	107,007,427	57.43%
476,705	476,705	1	476,705	1,017	91.13%	107,484,132	57.69%
482,239	482,239	1	482,239	1,018	91.22%	107,966,371	57.95%
485,525	485,525	1	485,525	1,019	91.31%	108,451,896	58.21%
486,119	486,119	1	486,119	1,020	91.40%	108,938,015	58.47%
494,172	494,172	1	494,172	1,021	91.49%	109,432,187	58.74%
494,879	494,879	1	494,879	1,022	91.58%	109,927,066	59.00%
495,146	495,146	1	495,146	1,023	91.67%	110,422,212	59.27%
496,453	496,453	1	496,453	1,024	91.76%	110,918,665	59.53%
500,459	500,459	1	500,459	1,025	91.85%	111,419,124	59.80%
501,096	501,096	1	501,096	1,026	91.94%	111,920,220	60.07%
502,493	502,493	1	502,493	1,027	92.03%	112,422,713	60.34%
505,804	505,804	1	505,804	1,028	92.11%	112,928,517	60.61%
506,650	506,650	1	506,650	1,029	92.20%	113,435,167	60.88%
508,646	508,646	1	508,646	1,030	92.29%	113,943,813	61.16%
521,969	521,969	1	521,969	1,031	92.38%	114,465,782	61.44%
524,113	524,113	1	524,113	1,032	92.47%	114,989,895	61.72%
527,683	527,683	1	527,683	1,033	92.56%	115,517,578	62.00%
527,765	527,765	1	527,765	1,034	92.65%	116,045,343	62.29%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
531,779	531,779	1	531,779	1,035	92.74%	116,577,122	62.57%
535,507	535,507	1	535,507	1,036	92.83%	117,112,629	62.86%
535,685	535,685	1	535,685	1,037	92.92%	117,648,314	63.15%
537,431	537,431	1	537,431	1,038	93.01%	118,185,745	63.43%
538,741	538,741	1	538,741	1,039	93.10%	118,724,486	63.72%
538,918	538,918	1	538,918	1,040	93.19%	119,263,404	64.01%
543,622	543,622	1	543,622	1,041	93.28%	119,807,026	64.30%
543,806	543,806	1	543,806	1,042	93.37%	120,350,832	64.60%
548,458	548,458	1	548,458	1,043	93.46%	120,899,290	64.89%
553,062	553,062	1	553,062	1,044	93.55%	121,452,352	65.19%
555,056	555,056	1	555,056	1,045	93.64%	122,007,408	65.49%
555,607	555,607	1	555,607	1,046	93.73%	122,563,015	65.78%
556,312	556,312	1	556,312	1,047	93.82%	123,119,327	66.08%
564,933	564,933	1	564,933	1,048	93.91%	123,684,260	66.39%
565,109	565,109	1	565,109	1,049	94.00%	124,249,369	66.69%
576,033	576,033	1	576,033	1,050	94.09%	124,825,402	67.00%
579,403	579,403	1	579,403	1,051	94.18%	125,404,805	67.31%
584,845	584,845	1	584,845	1,052	94.27%	125,989,650	67.62%
585,853	585,853	1	585,853	1,053	94.35%	126,575,503	67.94%
592,320	592,320	1	592,320	1,054	94.44%	127,167,823	68.26%
603,770	603,770	1	603,270	1,055	94.53%	127,771,093	68.58%
609,126	609,126	1	608,626	1,056	94.62%	128,379,719	68.91%
614,311	614,311	1	613,811	1,057	94.71%	128,993,530	69.24%
626,696	626,696	1	626,196	1,058	94.80%	129,619,726	69.57%
627,994	627,994	1	627,494	1,059	94.89%	130,247,220	69.91%
628,001	628,001	1	627,501	1,060	94.98%	130,874,721	70.25%
638,174	638,174	1	637,674	1,061	95.07%	131,512,395	70.59%
644,314	644,314	1	643,814	1,062	95.16%	132,156,209	70.93%
646,635	646,635	1	646,135	1,063	95.25%	132,802,344	71.28%
646,680	646,680	1	646,180	1,064	95.34%	133,448,524	71.63%
664,008	664,008	1	663,508	1,065	95.43%	134,112,032	71.98%
679,109	679,109	1	678,609	1,066	95.52%	134,790,641	72.35%
684,423	684,423	1	683,923	1,067	95.61%	135,474,564	72.71%
700,207	700,207	1	699,707	1,068	95.70%	136,174,271	73.09%
707,664	707,664	1	707,164	1,069	95.79%	136,881,435	73.47%
731,254	731,254	1	730,754	1,070	95.88%	137,612,189	73.86%
732,462	732,462	1	731,962	1,071	95.97%	138,344,151	74.25%
735,695	735,695	1	735,195	1,072	96.06%	139,079,346	74.65%
747,813	747,813	1	747,313	1,073	96.15%	139,826,659	75.05%
748,252	748,252	1	747,752	1,074	96.24%	140,574,411	75.45%
753,437	753,437	1	752,937	1,075	96.33%	141,327,348	75.86%
769,762	769,762	1	769,262	1,076	96.42%	142,096,610	76.27%
776,540	776,540	1	776,040	1,077	96.51%	142,872,650	76.68%
778,219	778,219	1	777,719	1,078	96.59%	143,650,369	77.10%
788,480	788,480	1	787,980	1,079	96.68%	144,438,349	77.53%
794,539	794,539	1	794,039	1,080	96.77%	145,232,388	77.95%
816,464	816,464	1	815,964	1,081	96.86%	146,048,352	78.39%
817,912	817,912	1	817,412	1,082	96.95%	146,865,764	78.83%
829,094	829,094	1	828,594	1,083	97.04%	147,694,358	79.27%
829,993	829,993	1	829,493	1,084	97.13%	148,523,851	79.72%
835,688	835,688	1	835,188	1,085	97.22%	149,359,039	80.17%
842,960	842,960	1	842,460	1,086	97.31%	150,201,499	80.62%
852,487	852,487	1	851,987	1,087	97.40%	151,053,486	81.08%
859,537	859,537	1	859,037	1,088	97.49%	151,912,523	81.54%
915,963	915,963	1	915,463	1,089	97.58%	152,827,986	82.03%
936,057	936,057	1	935,557	1,090	97.67%	153,763,543	82.53%
977,344	977,344	1	976,844	1,091	97.76%	154,740,387	83.05%
977,537	977,537	1	977,037	1,092	97.85%	155,717,424	83.58%
995,328	995,328	1	994,828	1,093	97.94%	156,712,252	84.11%
999,076	999,076	1	998,576	1,094	98.03%	157,710,828	84.65%
1,000,308	1,000,308	1	999,808	1,095	98.12%	158,710,636	85.19%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Irrigation

		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
Block				No.	% of Total	Amount	% of Total
1,017,334	1,017,334	1	1,016,834	1,096	98.21%	159,727,470	85.73%
1,018,733	1,018,733	1	1,018,233	1,097	98.30%	160,745,703	86.28%
1,051,123	1,051,123	1	1,050,623	1,098	98.39%	161,796,326	86.84%
1,087,442	1,087,442	1	1,086,942	1,099	98.48%	162,883,268	87.43%
1,099,252	1,099,252	1	1,098,752	1,100	98.57%	163,982,020	88.02%
1,114,642	1,114,642	1	1,114,142	1,101	98.66%	165,096,162	88.61%
1,162,353	1,162,353	1	1,161,853	1,102	98.75%	166,258,015	89.24%
1,168,795	1,168,795	1	1,168,295	1,103	98.84%	167,426,310	89.86%
1,178,056	1,178,056	1	1,177,556	1,104	98.92%	168,603,866	90.50%
1,179,674	1,179,674	1	1,179,174	1,105	99.01%	169,783,040	91.13%
1,236,606	1,236,606	1	1,236,106	1,106	99.10%	171,019,146	91.79%
1,252,693	1,252,693	1	1,252,193	1,107	99.19%	172,271,339	92.46%
1,261,924	1,261,924	1	1,261,424	1,108	99.28%	173,532,763	93.14%
1,273,849	1,273,849	1	1,273,349	1,109	99.37%	174,806,112	93.82%
1,323,415	1,323,415	1	1,322,915	1,110	99.46%	176,129,027	94.53%
1,328,221	1,328,221	1	1,327,721	1,111	99.55%	177,456,748	95.25%
1,410,319	1,410,319	1	1,409,819	1,112	99.64%	178,866,567	96.00%
1,466,699	1,466,699	1	1,466,199	1,113	99.73%	180,332,766	96.79%
1,716,232	1,716,232	1	1,715,732	1,114	99.82%	182,048,498	97.71%
2,062,188	2,062,188	1	2,061,688	1,115	99.91%	184,110,186	98.82%
2,201,713	2,201,713	1	2,201,213	1,116	100.00%	186,311,399	100.00%
Totals		1,116	145,492,918	1,116		186,311,399	

Average No. of Customers: 93

Average Consumption: 130,370

Median Consumption: 65,500

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	0	-	-	0.00%	-	0.00%
1	1,000	-	-	0.00%	-	0.00%
1,001	2,000	-	-	0.00%	-	0.00%
2,001	3,000	-	-	0.00%	-	0.00%
3,001	4,000	-	-	0.00%	-	0.00%
4,001	5,000	-	-	0.00%	-	0.00%
5,001	6,000	-	-	0.00%	-	0.00%
6,001	7,000	-	-	0.00%	-	0.00%
7,001	8,000	-	-	0.00%	-	0.00%
8,001	9,000	-	-	0.00%	-	0.00%
9,001	10,000	-	-	0.00%	-	0.00%
10,001	11,000	-	-	0.00%	-	0.00%
11,001	12,000	-	-	0.00%	-	0.00%
12,001	13,000	-	-	0.00%	-	0.00%
13,001	14,000	-	-	0.00%	-	0.00%
14,001	15,000	-	-	0.00%	-	0.00%
15,001	16,000	-	-	0.00%	-	0.00%
16,001	17,000	-	-	0.00%	-	0.00%
17,001	18,000	-	-	0.00%	-	0.00%
18,001	19,000	-	-	0.00%	-	0.00%
19,001	20,000	-	-	0.00%	-	0.00%
20,001	21,000	-	-	0.00%	-	0.00%
21,001	22,000	-	-	0.00%	-	0.00%
22,001	23,000	-	-	0.00%	-	0.00%
23,001	24,000	-	-	0.00%	-	0.00%
24,001	25,000	-	-	0.00%	-	0.00%
25,001	26,000	-	-	0.00%	-	0.00%
26,001	27,000	-	-	0.00%	-	0.00%
27,001	28,000	-	-	0.00%	-	0.00%
28,001	29,000	-	-	0.00%	-	0.00%
29,001	30,000	-	-	0.00%	-	0.00%
30,001	31,000	-	-	0.00%	-	0.00%
31,001	32,000	-	-	0.00%	-	0.00%
32,001	33,000	-	-	0.00%	-	0.00%
33,001	34,000	-	-	0.00%	-	0.00%
34,001	35,000	-	-	0.00%	-	0.00%
35,001	36,000	-	-	0.00%	-	0.00%
36,001	37,000	-	-	0.00%	-	0.00%
37,001	38,000	-	-	0.00%	-	0.00%
38,001	39,000	-	-	0.00%	-	0.00%
39,001	40,000	-	-	0.00%	-	0.00%
40,001	41,000	-	-	0.00%	-	0.00%
41,001	42,000	-	-	0.00%	-	0.00%
42,001	43,000	-	-	0.00%	-	0.00%
43,001	44,000	-	-	0.00%	-	0.00%
44,001	45,000	-	-	0.00%	-	0.00%
45,001	46,000	-	-	0.00%	-	0.00%
46,001	47,000	-	-	0.00%	-	0.00%
47,001	48,000	-	-	0.00%	-	0.00%
48,001	49,000	-	-	0.00%	-	0.00%
49,001	50,000	-	-	0.00%	-	0.00%
50,001	51,000	-	-	0.00%	-	0.00%
51,001	52,000	-	-	0.00%	-	0.00%
52,001	53,000	-	-	0.00%	-	0.00%
53,001	54,000	-	-	0.00%	-	0.00%
54,001	55,000	-	-	0.00%	-	0.00%
55,001	56,000	-	-	0.00%	-	0.00%
56,001	57,000	-	-	0.00%	-	0.00%
57,001	58,000	-	-	0.00%	-	0.00%
58,001	59,000	-	-	0.00%	-	0.00%
59,001	60,000	-	-	0.00%	-	0.00%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 3" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	0	-	-	0.00%	-	0.00%
61,001	62,000	0	-	-	0.00%	-	0.00%
62,001	63,000	0	-	-	0.00%	-	0.00%
63,001	64,000	0	-	-	0.00%	-	0.00%
64,001	65,000	0	-	-	0.00%	-	0.00%
65,001	66,000	0	-	-	0.00%	-	0.00%
66,001	67,000	0	-	-	0.00%	-	0.00%
67,001	68,000	0	-	-	0.00%	-	0.00%
68,001	69,000	0	-	-	0.00%	-	0.00%
69,001	70,000	0	-	-	0.00%	-	0.00%
70,001	71,000	0	-	-	0.00%	-	0.00%
71,001	72,000	0	-	-	0.00%	-	0.00%
72,001	73,000	0	-	-	0.00%	-	0.00%
73,001	74,000	0	-	-	0.00%	-	0.00%
74,001	75,000	0	-	-	0.00%	-	0.00%
75,001	76,000	0	-	-	0.00%	-	0.00%
76,001	77,000	0	-	-	0.00%	-	0.00%
77,001	78,000	0	-	-	0.00%	-	0.00%
78,001	79,000	0	-	-	0.00%	-	0.00%
79,001	80,000	0	-	-	0.00%	-	0.00%
80,001	81,000	0	-	-	0.00%	-	0.00%
81,001	82,000	0	-	-	0.00%	-	0.00%
82,001	83,000	0	-	-	0.00%	-	0.00%
83,001	84,000	0	-	-	0.00%	-	0.00%
84,001	85,000	0	-	-	0.00%	-	0.00%
85,001	86,000	0	-	-	0.00%	-	0.00%
86,001	87,000	0	-	-	0.00%	-	0.00%
87,001	88,000	0	-	-	0.00%	-	0.00%
88,001	89,000	0	-	-	0.00%	-	0.00%
89,001	90,000	0	-	-	0.00%	-	0.00%
90,001	91,000	0	-	-	0.00%	-	0.00%
91,001	92,000	0	-	-	0.00%	-	0.00%
92,001	93,000	0	-	-	0.00%	-	0.00%
93,001	94,000	0	-	-	0.00%	-	0.00%
94,001	95,000	0	-	-	0.00%	-	0.00%
95,001	96,000	0	-	-	0.00%	-	0.00%
96,001	97,000	0	-	-	0.00%	-	0.00%
97,001	98,000	0	-	-	0.00%	-	0.00%
98,001	99,000	0	-	-	0.00%	-	0.00%
99,001	100,000	0	-	-	0.00%	-	0.00%
191,613	191,613	1	191,613	1	8.33%	191,613	1.39%
263,434	263,434	1	263,434	2	16.67%	455,047	3.31%
325,189	325,189	1	325,189	3	25.00%	780,236	5.68%
484,670	484,670	1	484,670	4	33.33%	1,264,906	9.21%
557,378	557,378	1	557,378	5	41.67%	1,822,284	13.26%
893,106	893,106	1	893,106	6	50.00%	2,715,390	19.77%
1,295,916	1,295,916	1	1,295,916	7	58.33%	4,011,306	29.20%
1,303,339	1,303,339	1	1,303,339	8	66.67%	5,314,645	38.68%
1,645,765	1,645,765	1	1,645,765	9	75.00%	6,960,410	50.66%
1,890,549	1,890,549	1	1,890,549	10	83.33%	8,850,959	64.43%
2,436,282	2,436,282	1	2,436,282	11	91.67%	11,287,241	82.16%
2,451,611	2,451,611	1	2,451,111	12	100.00%	13,738,352	100.00%
Totals		12	13,738,352	12		13,738,352	

Average No. of Customers: 1

Average Consumption: 1,144,863

Median Consumption: 893,106

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 4" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills:		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1	1,000	-	-	0.00%	-	0.00%
1,001	2,000	1	1	4.17%	1,500	0.01%
2,001	3,000	-	1	4.17%	1,500	0.01%
3,001	4,000	-	1	4.17%	1,500	0.01%
4,001	5,000	-	1	4.17%	1,500	0.01%
5,001	6,000	-	1	4.17%	1,500	0.01%
6,001	7,000	-	1	4.17%	1,500	0.01%
7,001	8,000	-	1	4.17%	1,500	0.01%
8,001	9,000	-	1	4.17%	1,500	0.01%
9,001	10,000	-	1	4.17%	1,500	0.01%
10,001	11,000	1	2	8.33%	12,000	0.08%
11,001	12,000	1	3	12.50%	23,500	0.16%
12,001	13,000	-	3	12.50%	23,500	0.16%
13,001	14,000	1	4	16.67%	37,000	0.26%
14,001	15,000	-	4	16.67%	37,000	0.26%
15,001	16,000	1	5	20.83%	52,500	0.36%
16,001	17,000	1	6	25.00%	69,000	0.48%
17,001	18,000	-	6	25.00%	69,000	0.48%
18,001	19,000	2	8	33.33%	106,000	0.73%
19,001	20,000	2	10	41.67%	145,000	1.00%
20,001	21,000	-	10	41.67%	145,000	1.00%
21,001	22,000	1	11	45.83%	166,500	1.15%
22,001	23,000	-	11	45.83%	166,500	1.15%
23,001	24,000	-	11	45.83%	166,500	1.15%
24,001	25,000	-	11	45.83%	166,500	1.15%
25,001	26,000	-	11	45.83%	166,500	1.15%
26,001	27,000	-	11	45.83%	166,500	1.15%
27,001	28,000	1	12	50.00%	194,000	1.34%
28,001	29,000	-	12	50.00%	194,000	1.34%
29,001	30,000	-	12	50.00%	194,000	1.34%
30,001	31,000	-	12	50.00%	194,000	1.34%
31,001	32,000	-	12	50.00%	194,000	1.34%
32,001	33,000	-	12	50.00%	194,000	1.34%
33,001	34,000	-	12	50.00%	194,000	1.34%
34,001	35,000	-	12	50.00%	194,000	1.34%
35,001	36,000	-	12	50.00%	194,000	1.34%
36,001	37,000	-	12	50.00%	194,000	1.34%
37,001	38,000	-	12	50.00%	194,000	1.34%
38,001	39,000	-	12	50.00%	194,000	1.34%
39,001	40,000	-	12	50.00%	194,000	1.34%
40,001	41,000	-	12	50.00%	194,000	1.34%
41,001	42,000	-	12	50.00%	194,000	1.34%
42,001	43,000	-	12	50.00%	194,000	1.34%
43,001	44,000	-	12	50.00%	194,000	1.34%
44,001	45,000	-	12	50.00%	194,000	1.34%
45,001	46,000	-	12	50.00%	194,000	1.34%
46,001	47,000	-	12	50.00%	194,000	1.34%
47,001	48,000	-	12	50.00%	194,000	1.34%
48,001	49,000	-	12	50.00%	194,000	1.34%
49,001	50,000	-	12	50.00%	194,000	1.34%
50,001	51,000	-	12	50.00%	194,000	1.34%
51,001	52,000	-	12	50.00%	194,000	1.34%
52,001	53,000	1	13	54.17%	246,500	1.70%
53,001	54,000	-	13	54.17%	246,500	1.70%
54,001	55,000	-	13	54.17%	246,500	1.70%
55,001	56,000	-	13	54.17%	246,500	1.70%
56,001	57,000	-	13	54.17%	246,500	1.70%
57,001	58,000	-	13	54.17%	246,500	1.70%
58,001	59,000	-	13	54.17%	246,500	1.70%
59,001	60,000	-	13	54.17%	246,500	1.70%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 4" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
60,001	61,000	-	13	54.17%	246,500	1.70%
61,001	62,000	-	13	54.17%	246,500	1.70%
62,001	63,000	-	13	54.17%	246,500	1.70%
63,001	64,000	-	13	54.17%	246,500	1.70%
64,001	65,000	-	13	54.17%	246,500	1.70%
65,001	66,000	-	13	54.17%	246,500	1.70%
66,001	67,000	-	13	54.17%	246,500	1.70%
67,001	68,000	-	13	54.17%	246,500	1.70%
68,001	69,000	-	13	54.17%	246,500	1.70%
69,001	70,000	-	13	54.17%	246,500	1.70%
70,001	71,000	-	13	54.17%	246,500	1.70%
71,001	72,000	-	13	54.17%	246,500	1.70%
72,001	73,000	-	13	54.17%	246,500	1.70%
73,001	74,000	-	13	54.17%	246,500	1.70%
74,001	75,000	-	13	54.17%	246,500	1.70%
75,001	76,000	-	13	54.17%	246,500	1.70%
76,001	77,000	-	13	54.17%	246,500	1.70%
77,001	78,000	-	13	54.17%	246,500	1.70%
78,001	79,000	-	13	54.17%	246,500	1.70%
79,001	80,000	-	13	54.17%	246,500	1.70%
80,001	81,000	-	13	54.17%	246,500	1.70%
81,001	82,000	-	13	54.17%	246,500	1.70%
82,001	83,000	-	13	54.17%	246,500	1.70%
83,001	84,000	-	13	54.17%	246,500	1.70%
84,001	85,000	-	13	54.17%	246,500	1.70%
85,001	86,000	-	13	54.17%	246,500	1.70%
86,001	87,000	-	13	54.17%	246,500	1.70%
87,001	88,000	-	13	54.17%	246,500	1.70%
88,001	89,000	-	13	54.17%	246,500	1.70%
89,001	90,000	-	13	54.17%	246,500	1.70%
90,001	91,000	-	13	54.17%	246,500	1.70%
91,001	92,000	-	13	54.17%	246,500	1.70%
92,001	93,000	-	13	54.17%	246,500	1.70%
93,001	94,000	-	13	54.17%	246,500	1.70%
94,001	95,000	-	13	54.17%	246,500	1.70%
95,001	96,000	-	13	54.17%	246,500	1.70%
96,001	97,000	-	13	54.17%	246,500	1.70%
97,001	98,000	-	13	54.17%	246,500	1.70%
98,001	99,000	-	13	54.17%	246,500	1.70%
99,001	100,000	-	13	54.17%	246,500	1.70%
236,611	236,611	1	14	58.33%	483,111	3.34%
386,719	386,719	1	15	62.50%	869,830	6.01%
522,336	522,336	1	16	66.67%	1,392,166	9.62%
751,690	751,690	1	17	70.83%	2,143,856	14.81%
929,202	929,202	1	18	75.00%	3,073,058	21.23%
1,416,968	1,416,968	1	19	79.17%	4,490,026	31.03%
1,477,647	1,477,647	1	20	83.33%	5,967,673	41.24%
1,856,397	1,856,397	1	21	87.50%	7,824,070	54.06%
2,117,229	2,117,229	1	22	91.67%	9,941,299	68.69%
2,151,888	2,151,888	1	23	95.83%	12,093,187	83.56%
2,378,964	2,378,964	1	24	100.00%	14,472,151	100.00%
Totals		24	14,472,151	24	14,472,151	

Average No. of Customers: 2

Average Consumption: 603,006

Median Consumption: 27,500

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Lake

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		0	-	-	0.00%	-	0.00%
1	100000	0	-	-	0.00%	-	0.00%
262,268	262,268	1	262,268	1	8.33%	262,268.00	3.17%
293,851	293,851	1	293,851	2	16.67%	556,119	6.72%
356,149	356,149	1	356,149	3	25.00%	912,268	11.03%
422,342	422,342	1	422,342	4	33.33%	1,334,610	16.13%
426,918	426,918	1	426,918	5	41.67%	1,761,528	21.29%
648,978	648,978	1	648,978	6	50.00%	2,410,506	29.14%
659,018	659,018	1	659,018	7	58.33%	3,069,524	37.10%
811,254	811,254	1	811,254	8	66.67%	3,880,778	46.91%
823,418	823,418	1	823,418	9	75.00%	4,704,196	56.86%
1,002,399	1,002,399	1	1,002,399	10	83.33%	5,706,595	68.98%
1,061,912	1,061,912	1	1,061,912	11	91.67%	6,768,507	81.81%
1,504,815	1,504,815	1	1,504,815	12	100.00%	8,273,322	100.00%
Totals		12	8,273,322	12		8,273,322	

Average No. of Customers: 1

Average Consumption: 689,444

Median Consumption: 648,978



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Construction

		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
Block		Block		No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	-	-	-	0.00%	-	0.00%
1,001	2,000	-	-	-	0.00%	-	0.00%
2,001	3,000	-	-	-	0.00%	-	0.00%
3,001	4,000	-	-	-	0.00%	-	0.00%
4,001	5,000	-	-	-	0.00%	-	0.00%
5,001	6,000	-	-	-	0.00%	-	0.00%
6,001	7,000	-	-	-	0.00%	-	0.00%
7,001	8,000	-	-	-	0.00%	-	0.00%
8,001	9,000	-	-	-	0.00%	-	0.00%
9,001	10,000	-	-	-	0.00%	-	0.00%
10,001	11,000	-	-	-	0.00%	-	0.00%
11,001	12,000	-	-	-	0.00%	-	0.00%
12,001	13,000	-	-	-	0.00%	-	0.00%
13,001	14,000	-	-	-	0.00%	-	0.00%
14,001	15,000	-	-	-	0.00%	-	0.00%
15,001	16,000	2	31,000	2	25.00%	31,000	6.66%
16,001	17,000	1	16,500	3	37.50%	47,500	10.20%
17,001	18,000	-	-	3	37.50%	47,500	10.20%
18,001	19,000	-	-	3	37.50%	47,500	10.20%
19,001	20,000	-	-	3	37.50%	47,500	10.20%
20,001	21,000	-	-	3	37.50%	47,500	10.20%
21,001	22,000	-	-	3	37.50%	47,500	10.20%
22,001	23,000	-	-	3	37.50%	47,500	10.20%
23,001	24,000	-	-	3	37.50%	47,500	10.20%
24,001	25,000	-	-	3	37.50%	47,500	10.20%
25,001	26,000	-	-	3	37.50%	47,500	10.20%
26,001	27,000	-	-	3	37.50%	47,500	10.20%
27,001	28,000	1	27,500	4	50.00%	75,000	16.11%
28,001	29,000	-	-	4	50.00%	75,000	16.11%
29,001	30,000	-	-	4	50.00%	75,000	16.11%
30,001	31,000	-	-	4	50.00%	75,000	16.11%
31,001	32,000	-	-	4	50.00%	75,000	16.11%
32,001	33,000	-	-	4	50.00%	75,000	16.11%
33,001	34,000	-	-	4	50.00%	75,000	16.11%
34,001	35,000	-	-	4	50.00%	75,000	16.11%
35,001	36,000	-	-	4	50.00%	75,000	16.11%
36,001	37,000	-	-	4	50.00%	75,000	16.11%
37,001	38,000	1	37,500	5	62.50%	112,500	24.17%
38,001	39,000	-	-	5	62.50%	112,500	24.17%
39,001	40,000	-	-	5	62.50%	112,500	24.17%
40,001	41,000	-	-	5	62.50%	112,500	24.17%
41,001	42,000	-	-	5	62.50%	112,500	24.17%
42,001	43,000	-	-	5	62.50%	112,500	24.17%
43,001	44,000	-	-	5	62.50%	112,500	24.17%
44,001	45,000	-	-	5	62.50%	112,500	24.17%
45,001	46,000	-	-	5	62.50%	112,500	24.17%
46,001	47,000	-	-	5	62.50%	112,500	24.17%
47,001	48,000	-	-	5	62.50%	112,500	24.17%
48,001	49,000	-	-	5	62.50%	112,500	24.17%
49,001	50,000	-	-	5	62.50%	112,500	24.17%
50,001	51,000	-	-	5	62.50%	112,500	24.17%
51,001	52,000	-	-	5	62.50%	112,500	24.17%
52,001	53,000	-	-	5	62.50%	112,500	24.17%
53,001	54,000	-	-	5	62.50%	112,500	24.17%
54,001	55,000	-	-	5	62.50%	112,500	24.17%
55,001	56,000	-	-	5	62.50%	112,500	24.17%
56,001	57,000	-	-	5	62.50%	112,500	24.17%
57,001	58,000	-	-	5	62.50%	112,500	24.17%
58,001	59,000	-	-	5	62.50%	112,500	24.17%
59,001	60,000	-	-	5	62.50%	112,500	24.17%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 1" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	-	-	5	62.50%	112,500	24.17%
61,001	62,000	-	-	5	62.50%	112,500	24.17%
62,001	63,000	-	-	5	62.50%	112,500	24.17%
63,001	64,000	-	-	5	62.50%	112,500	24.17%
64,001	65,000	-	-	5	62.50%	112,500	24.17%
65,001	66,000	-	-	5	62.50%	112,500	24.17%
66,001	67,000	-	-	5	62.50%	112,500	24.17%
67,001	68,000	-	-	5	62.50%	112,500	24.17%
68,001	69,000	-	-	5	62.50%	112,500	24.17%
69,001	70,000	-	-	5	62.50%	112,500	24.17%
70,001	71,000	-	-	5	62.50%	112,500	24.17%
71,001	72,000	-	-	5	62.50%	112,500	24.17%
72,001	73,000	-	-	5	62.50%	112,500	24.17%
73,001	74,000	-	-	5	62.50%	112,500	24.17%
74,001	75,000	-	-	5	62.50%	112,500	24.17%
75,001	76,000	-	-	5	62.50%	112,500	24.17%
76,001	77,000	-	-	5	62.50%	112,500	24.17%
77,001	78,000	-	-	5	62.50%	112,500	24.17%
78,001	79,000	-	-	5	62.50%	112,500	24.17%
79,001	80,000	-	-	5	62.50%	112,500	24.17%
80,001	81,000	-	-	5	62.50%	112,500	24.17%
81,001	82,000	-	-	5	62.50%	112,500	24.17%
82,001	83,000	-	-	5	62.50%	112,500	24.17%
83,001	84,000	-	-	5	62.50%	112,500	24.17%
84,001	85,000	-	-	5	62.50%	112,500	24.17%
85,001	86,000	-	-	5	62.50%	112,500	24.17%
86,001	87,000	-	-	5	62.50%	112,500	24.17%
87,001	88,000	-	-	5	62.50%	112,500	24.17%
88,001	89,000	-	-	5	62.50%	112,500	24.17%
89,001	90,000	-	-	5	62.50%	112,500	24.17%
90,001	91,000	-	-	5	62.50%	112,500	24.17%
91,001	92,000	1	91,500	6	75.00%	204,000	43.83%
92,001	93,000	-	-	6	75.00%	204,000	43.83%
93,001	94,000	-	-	6	75.00%	204,000	43.83%
94,001	95,000	-	-	6	75.00%	204,000	43.83%
95,001	96,000	-	-	6	75.00%	204,000	43.83%
96,001	97,000	-	-	6	75.00%	204,000	43.83%
97,001	98,000	-	-	6	75.00%	204,000	43.83%
98,001	99,000	-	-	6	75.00%	204,000	43.83%
99,001	100,000	-	-	6	75.00%	204,000	43.83%
111,673	111,673	1	111,673	7	87.50%	315,673	67.82%
149,788	149,788	1	149,788	8	100.00%	465,461	100.00%
Totals		8	465,461	8		465,461	

Average No. of Customers: 1

Average Consumption: 58,183

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Construction

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	67	-	67	20.68%	-	0.00%
1, 1,000	40	20,000	107	33.02%	20,000	0.21%
1,001 2,000	19	28,500	126	38.89%	48,500	0.50%
2,001 3,000	16	40,000	142	43.83%	88,500	0.91%
3,001 4,000	9	31,500	151	46.60%	120,000	1.24%
4,001 5,000	10	45,000	161	49.69%	165,000	1.70%
5,001 6,000	7	38,500	168	51.85%	203,500	2.10%
6,001 7,000	9	58,500	177	54.63%	262,000	2.70%
7,001 8,000	9	67,500	186	57.41%	329,500	3.40%
8,001 9,000	9	76,500	195	60.19%	406,000	4.19%
9,001 10,000	6	57,000	201	62.04%	463,000	4.78%
10,001 11,000	4	42,000	205	63.27%	505,000	5.21%
11,001 12,000	8	92,000	213	65.74%	597,000	6.16%
12,001 13,000	5	62,500	218	67.28%	659,500	6.81%
13,001 14,000	2	27,000	220	67.90%	686,500	7.09%
14,001 15,000	5	72,500	225	69.44%	759,000	7.83%
15,001 16,000	6	93,000	231	71.30%	852,000	8.79%
16,001 17,000	5	82,500	236	72.84%	934,500	9.65%
17,001 18,000	4	70,000	240	74.07%	1,004,500	10.37%
18,001 19,000	4	74,000	244	75.31%	1,078,500	11.13%
19,001 20,000	1	19,500	245	75.62%	1,098,000	11.33%
20,001 21,000	3	61,500	248	76.54%	1,159,500	11.97%
21,001 22,000	1	21,500	249	76.85%	1,181,000	12.19%
22,001 23,000	3	67,500	252	77.78%	1,248,500	12.89%
23,001 24,000	1	23,500	253	78.09%	1,272,000	13.13%
24,001 25,000	2	49,000	255	78.70%	1,321,000	13.64%
25,001 26,000	2	51,000	257	79.32%	1,372,000	14.16%
26,001 27,000	4	106,000	261	80.56%	1,478,000	15.26%
27,001 28,000	2	55,000	263	81.17%	1,533,000	15.82%
28,001 29,000	4	114,000	267	82.41%	1,647,000	17.00%
29,001 30,000	2	59,000	269	83.02%	1,706,000	17.61%
30,001 31,000	-	-	269	83.02%	1,706,000	17.61%
31,001 32,000	-	-	269	83.02%	1,706,000	17.61%
32,001 33,000	3	97,500	272	83.95%	1,803,500	18.62%
33,001 34,000	1	33,500	273	84.26%	1,837,000	18.96%
34,001 35,000	1	34,500	274	84.57%	1,871,500	19.32%
35,001 36,000	1	35,500	275	84.88%	1,907,000	19.68%
36,001 37,000	2	73,000	277	85.49%	1,980,000	20.44%
37,001 38,000	3	112,500	280	86.42%	2,092,500	21.60%
38,001 39,000	-	-	280	86.42%	2,092,500	21.60%
39,001 40,000	1	39,500	281	86.73%	2,132,000	22.01%
40,001 41,000	3	121,500	284	87.65%	2,253,500	23.26%
41,001 42,000	1	41,500	285	87.96%	2,295,000	23.69%
42,001 43,000	2	85,000	287	88.58%	2,380,000	24.57%
43,001 44,000	1	43,500	288	88.89%	2,423,500	25.02%
44,001 45,000	-	-	288	88.89%	2,423,500	25.02%
45,001 46,000	1	45,500	289	89.20%	2,469,000	25.49%
46,001 47,000	-	-	289	89.20%	2,469,000	25.49%
47,001 48,000	1	47,500	290	89.51%	2,516,500	25.98%
48,001 49,000	3	145,500	293	90.43%	2,662,000	27.48%
49,001 50,000	-	-	293	90.43%	2,662,000	27.48%
50,001 51,000	-	-	293	90.43%	2,662,000	27.48%
51,001 52,000	-	-	293	90.43%	2,662,000	27.48%
52,001 53,000	2	105,000	295	91.05%	2,767,000	28.56%
53,001 54,000	-	-	295	91.05%	2,767,000	28.56%
54,001 55,000	1	54,500	296	91.36%	2,821,500	29.12%
55,001 56,000	2	111,000	298	91.98%	2,932,500	30.27%
56,001 57,000	-	-	298	91.98%	2,932,500	30.27%
57,001 58,000	-	-	298	91.98%	2,932,500	30.27%
58,001 59,000	1	58,500	299	92.28%	2,991,000	30.87%
59,001 60,000	-	-	299	92.28%	2,991,000	30.87%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	1	60,500	300	92.59%	3,051,500	31.50%
61,001	62,000	1	61,500	301	92.90%	3,113,000	32.13%
62,001	63,000	-	-	301	92.90%	3,113,000	32.13%
63,001	64,000	-	-	301	92.90%	3,113,000	32.13%
64,001	65,000	1	64,500	302	93.21%	3,177,500	32.80%
65,001	66,000	-	-	302	93.21%	3,177,500	32.80%
66,001	67,000	-	-	302	93.21%	3,177,500	32.80%
67,001	68,000	1	67,500	303	93.52%	3,245,000	33.50%
68,001	69,000	2	137,000	305	94.14%	3,382,000	34.91%
69,001	70,000	-	-	305	94.14%	3,382,000	34.91%
70,001	71,000	-	-	305	94.14%	3,382,000	34.91%
71,001	72,000	-	-	305	94.14%	3,382,000	34.91%
72,001	73,000	1	72,500	306	94.44%	3,454,500	35.66%
73,001	74,000	1	73,500	307	94.75%	3,528,000	36.42%
74,001	75,000	-	-	307	94.75%	3,528,000	36.42%
75,001	76,000	-	-	307	94.75%	3,528,000	36.42%
76,001	77,000	-	-	307	94.75%	3,528,000	36.42%
77,001	78,000	-	-	307	94.75%	3,528,000	36.42%
78,001	79,000	2	157,000	309	95.37%	3,685,000	38.04%
79,001	80,000	-	-	309	95.37%	3,685,000	38.04%
80,001	81,000	-	-	309	95.37%	3,685,000	38.04%
81,001	82,000	-	-	309	95.37%	3,685,000	38.04%
82,001	83,000	1	82,500	310	95.68%	3,767,500	38.89%
83,001	84,000	-	-	310	95.68%	3,767,500	38.89%
84,001	85,000	1	84,500	311	95.99%	3,852,000	39.76%
85,001	86,000	-	-	311	95.99%	3,852,000	39.76%
86,001	87,000	1	86,500	312	96.30%	3,938,500	40.65%
87,001	88,000	-	-	312	96.30%	3,938,500	40.65%
88,001	89,000	-	-	312	96.30%	3,938,500	40.65%
89,001	90,000	-	-	312	96.30%	3,938,500	40.65%
90,001	91,000	1	90,500	313	96.60%	4,029,000	41.59%
91,001	92,000	-	-	313	96.60%	4,029,000	41.59%
92,001	93,000	2	185,000	315	97.22%	4,214,000	43.50%
93,001	94,000	1	93,500	316	97.53%	4,307,500	44.46%
94,001	95,000	-	-	316	97.53%	4,307,500	44.46%
95,001	96,000	-	-	316	97.53%	4,307,500	44.46%
96,001	97,000	-	-	316	97.53%	4,307,500	44.46%
97,001	98,000	1	97,500	317	97.84%	4,405,000	45.47%
98,001	99,000	-	-	317	97.84%	4,405,000	45.47%
99,001	100,000	-	-	317	97.84%	4,405,000	45.47%
101,725	101,725	1	101,725	318	98.15%	4,506,725	46.52%
104,870	104,870	1	104,870	319	98.46%	4,611,595	47.60%
105,430	105,430	1	105,430	320	98.77%	4,717,025	48.69%
105,555	105,555	1	105,555	321	99.07%	4,822,580	49.78%
110,825	110,825	1	110,825	322	99.38%	4,933,405	50.92%
116,550	116,550	1	116,550	323	99.69%	5,049,955	52.13%
121,800	121,800	1	121,800	324	100.00%	5,171,755	53.38%
125,860	125,860	1	125,860	325	100.31%	5,297,615	54.68%
133,470	133,470	1	133,470	326	100.62%	5,431,085	56.06%
135,988	135,988	1	135,988	318	98.15%	5,567,073	57.46%
138,995	138,995	1	138,995	319	98.46%	5,706,068	58.90%
163,990	163,990	1	163,990	320	98.77%	5,870,058	60.59%
164,770	164,770	1	164,770	321	99.07%	6,034,828	62.29%
172,945	172,945	1	172,945	322	99.38%	6,207,773	64.08%
197,690	197,690	1	197,690	323	99.69%	6,405,463	66.12%
197,690	197,690	1	197,690	324	100.00%	6,603,153	68.16%
216,615	216,615	1	216,615	325	100.31%	6,819,768	70.39%
222,800	222,800	1	222,800	326	100.62%	7,042,568	72.69%
224,885	224,885	1	224,885	327	100.93%	7,267,453	75.02%
235,610	235,610	1	235,610	319	98.46%	7,503,063	77.45%
236,311	236,311	1	236,311	320	98.77%	7,739,374	79.89%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
342,181	342,181	1	342,181	321	99.07%	8,081,555	83.42%
480,250	480,250	1	480,250	322	99.38%	8,561,805	88.38%
490,215	490,215	1	490,215	323	99.69%	9,052,020	93.44%
635,865	635,865	1	635,865	324	100.00%	9,687,885	100.00%
Totals		342	9,687,885	324		9,687,885	

Average No. of Customers: 29

Average Consumption: 28,327

Median Consumption: 5,000

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Construction

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	2	-	2	3.92%	-	0.00%
1, 1,000	2	1,000	4	7.84%	1,000	0.05%
1,001, 2,000	4	6,000	8	15.69%	7,000	0.36%
2,001, 3,000	10	25,000	18	35.29%	32,000	1.66%
3,001, 4,000	2	7,000	20	39.22%	39,000	2.02%
4,001, 5,000	1	4,500	21	41.18%	43,500	2.26%
5,001, 6,000	2	11,000	23	45.10%	54,500	2.83%
6,001, 7,000	2	13,000	25	49.02%	67,500	3.50%
7,001, 8,000	2	15,000	27	52.94%	82,500	4.28%
8,001, 9,000	1	8,500	28	54.90%	91,000	4.72%
9,001, 10,000	2	19,000	30	58.82%	110,000	5.71%
10,001, 11,000	-	-	30	58.82%	110,000	5.71%
11,001, 12,000	-	-	30	58.82%	110,000	5.71%
12,001, 13,000	1	12,500	31	60.78%	122,500	6.36%
13,001, 14,000	1	13,500	32	62.75%	136,000	7.06%
14,001, 15,000	-	-	32	62.75%	136,000	7.06%
15,001, 16,000	1	15,500	33	64.71%	151,500	7.86%
16,001, 17,000	2	33,000	35	68.63%	184,500	9.57%
17,001, 18,000	-	-	35	68.63%	184,500	9.57%
18,001, 19,000	2	37,000	37	72.55%	221,500	11.49%
19,001, 20,000	-	-	37	72.55%	221,500	11.49%
20,001, 21,000	1	20,500	38	74.51%	242,000	12.56%
21,001, 22,000	-	-	38	74.51%	242,000	12.56%
22,001, 23,000	1	22,500	39	76.47%	264,500	13.72%
23,001, 24,000	-	-	39	76.47%	264,500	13.72%
24,001, 25,000	-	-	39	76.47%	264,500	13.72%
25,001, 26,000	1	25,500	40	78.43%	290,000	15.05%
26,001, 27,000	-	-	40	78.43%	290,000	15.05%
27,001, 28,000	-	-	40	78.43%	290,000	15.05%
28,001, 29,000	-	-	40	78.43%	290,000	15.05%
29,001, 30,000	-	-	40	78.43%	290,000	15.05%
30,001, 31,000	-	-	40	78.43%	290,000	15.05%
31,001, 32,000	-	-	40	78.43%	290,000	15.05%
32,001, 33,000	-	-	40	78.43%	290,000	15.05%
33,001, 34,000	-	-	40	78.43%	290,000	15.05%
34,001, 35,000	-	-	40	78.43%	290,000	15.05%
35,001, 36,000	-	-	40	78.43%	290,000	15.05%
36,001, 37,000	1	36,500	41	80.39%	326,500	16.94%
37,001, 38,000	-	-	41	80.39%	326,500	16.94%
38,001, 39,000	-	-	41	80.39%	326,500	16.94%
39,001, 40,000	-	-	41	80.39%	326,500	16.94%
40,001, 41,000	-	-	41	80.39%	326,500	16.94%
41,001, 42,000	-	-	41	80.39%	326,500	16.94%
42,001, 43,000	-	-	41	80.39%	326,500	16.94%
43,001, 44,000	-	-	41	80.39%	326,500	16.94%
44,001, 45,000	-	-	41	80.39%	326,500	16.94%
45,001, 46,000	-	-	41	80.39%	326,500	16.94%
46,001, 47,000	-	-	41	80.39%	326,500	16.94%
47,001, 48,000	-	-	41	80.39%	326,500	16.94%
48,001, 49,000	-	-	41	80.39%	326,500	16.94%
49,001, 50,000	-	-	41	80.39%	326,500	16.94%
50,001, 51,000	1	50,500	42	82.35%	377,000	19.56%
51,001, 52,000	-	-	42	82.35%	377,000	19.56%
52,001, 53,000	-	-	42	82.35%	377,000	19.56%
53,001, 54,000	-	-	42	82.35%	377,000	19.56%
54,001, 55,000	-	-	42	82.35%	377,000	19.56%
55,001, 56,000	-	-	42	82.35%	377,000	19.56%
56,001, 57,000	-	-	42	82.35%	377,000	19.56%
57,001, 58,000	-	-	42	82.35%	377,000	19.56%
58,001, 59,000	-	-	42	82.35%	377,000	19.56%
59,001, 60,000	-	-	42	82.35%	377,000	19.56%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
60,001	61,000	-	-	42	82.35%	377,000	19.56%
61,001	62,000	-	-	42	82.35%	377,000	19.56%
62,001	63,000	-	-	42	82.35%	377,000	19.56%
63,001	64,000	-	-	42	82.35%	377,000	19.56%
64,001	65,000	-	-	42	82.35%	377,000	19.56%
65,001	66,000	-	-	42	82.35%	377,000	19.56%
66,001	67,000	-	-	42	82.35%	377,000	19.56%
67,001	68,000	-	-	42	82.35%	377,000	19.56%
68,001	69,000	1	68,500	43	84.31%	445,500	23.11%
69,001	70,000	-	-	43	84.31%	445,500	23.11%
70,001	71,000	-	-	43	84.31%	445,500	23.11%
71,001	72,000	-	-	43	84.31%	445,500	23.11%
72,001	73,000	-	-	43	84.31%	445,500	23.11%
73,001	74,000	-	-	43	84.31%	445,500	23.11%
74,001	75,000	-	-	43	84.31%	445,500	23.11%
75,001	76,000	-	-	43	84.31%	445,500	23.11%
76,001	77,000	-	-	43	84.31%	445,500	23.11%
77,001	78,000	-	-	43	84.31%	445,500	23.11%
78,001	79,000	-	-	43	84.31%	445,500	23.11%
79,001	80,000	-	-	43	84.31%	445,500	23.11%
80,001	81,000	-	-	43	84.31%	445,500	23.11%
81,001	82,000	-	-	43	84.31%	445,500	23.11%
82,001	83,000	-	-	43	84.31%	445,500	23.11%
83,001	84,000	-	-	43	84.31%	445,500	23.11%
84,001	85,000	-	-	43	84.31%	445,500	23.11%
85,001	86,000	-	-	43	84.31%	445,500	23.11%
86,001	87,000	-	-	43	84.31%	445,500	23.11%
87,001	88,000	-	-	43	84.31%	445,500	23.11%
88,001	89,000	-	-	43	84.31%	445,500	23.11%
89,001	90,000	-	-	43	84.31%	445,500	23.11%
90,001	91,000	-	-	43	84.31%	445,500	23.11%
91,001	92,000	-	-	43	84.31%	445,500	23.11%
92,001	93,000	-	-	43	84.31%	445,500	23.11%
93,001	94,000	-	-	43	84.31%	445,500	23.11%
94,001	95,000	-	-	43	84.31%	445,500	23.11%
95,001	96,000	-	-	43	84.31%	445,500	23.11%
96,001	97,000	-	-	43	84.31%	445,500	23.11%
97,001	98,000	1	97,500	44	86.27%	543,000	28.17%
98,001	99,000	-	-	44	86.27%	543,000	28.17%
99,001	100,000	-	-	44	86.27%	543,000	28.17%
100,674	100,674	1	100,174	45	88.24%	643,174	33.37%
112,700	112,700	1	112,200	46	90.20%	755,374	39.19%
152,200	152,200	1	151,700	47	92.16%	907,074	47.06%
161,800	161,800	1	161,300	48	94.12%	1,068,374	55.43%
180,400	180,400	1	179,900	49	96.08%	1,248,274	64.77%
322,600	322,600	1	322,100	50	98.04%	1,570,374	81.48%
357,500	357,500	1	357,000	51	100.00%	1,927,374	100.00%
Totals		51	1,927,374	44		543,000	

Average No. of Customers: 5

Average Consumption: 37,792

Median Consumption: 4,500

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule:

Raw (Non-Potable) Water

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	20	-	20	35.71%	-	0.00%
1	1,000	0	20	35.71%	-	0.00%
1,001	2,000	0	20	35.71%	-	0.00%
2,001	3,000	0	20	35.71%	-	0.00%
3,001	4,000	0	20	35.71%	-	0.00%
4,001	5,000	0	20	35.71%	-	0.00%
5,001	6,000	0	20	35.71%	-	0.00%
6,001	7,000	1	21	37.50%	6,001.00	0.00%
7,001	8,000	1	22	39.29%	13,002.00	0.00%
8,001	9,000	0	22	39.29%	13,002.00	0.00%
9,001	10,000	0	22	39.29%	13,002.00	0.00%
10,001	11,000	0	22	39.29%	13,002.00	0.00%
11,001	12,000	0	22	39.29%	13,002.00	0.00%
12,001	13,000	0	22	39.29%	13,002.00	0.00%
13,001	14,000	0	22	39.29%	13,002.00	0.00%
14,001	15,000	0	22	39.29%	13,002.00	0.00%
15,001	16,000	0	22	39.29%	13,002.00	0.00%
16,001	17,000	0	22	39.29%	13,002.00	0.00%
17,001	18,000	0	22	39.29%	13,002.00	0.00%
18,001	19,000	0	22	39.29%	13,002.00	0.00%
19,001	20,000	0	22	39.29%	13,002.00	0.00%
20,001	21,000	0	22	39.29%	13,002.00	0.00%
21,001	22,000	0	22	39.29%	13,002.00	0.00%
22,001	23,000	0	22	39.29%	13,002.00	0.00%
23,001	24,000	0	22	39.29%	13,002.00	0.00%
24,001	25,000	0	22	39.29%	13,002.00	0.00%
25,001	26,000	0	22	39.29%	13,002.00	0.00%
26,001	27,000	0	22	39.29%	13,002.00	0.00%
27,001	28,000	0	22	39.29%	13,002.00	0.00%
28,001	29,000	0	22	39.29%	13,002.00	0.00%
29,001	30,000	0	22	39.29%	13,002.00	0.00%
30,001	31,000	0	22	39.29%	13,002.00	0.00%
31,001	32,000	0	22	39.29%	13,002.00	0.00%
32,001	33,000	0	22	39.29%	13,002.00	0.00%
33,001	34,000	0	22	39.29%	13,002.00	0.00%
34,001	35,000	0	22	39.29%	13,002.00	0.00%
35,001	36,000	0	22	39.29%	13,002.00	0.00%
36,001	37,000	0	22	39.29%	13,002.00	0.00%
37,001	38,000	0	22	39.29%	13,002.00	0.00%
38,001	39,000	0	22	39.29%	13,002.00	0.00%
39,001	40,000	0	22	39.29%	13,002.00	0.00%
40,001	41,000	0	22	39.29%	13,002.00	0.00%
41,001	42,000	0	22	39.29%	13,002.00	0.00%
42,001	43,000	0	22	39.29%	13,002.00	0.00%
43,001	44,000	0	22	39.29%	13,002.00	0.00%
44,001	45,000	0	22	39.29%	13,002.00	0.00%
45,001	46,000	0	22	39.29%	13,002.00	0.00%
46,001	47,000	0	22	39.29%	13,002.00	0.00%
47,001	48,000	0	22	39.29%	13,002.00	0.00%
48,001	49,000	0	22	39.29%	13,002.00	0.00%
49,001	50,000	0	22	39.29%	13,002.00	0.00%
50,001	51,000	0	22	39.29%	13,002.00	0.00%
51,001	52,000	0	22	39.29%	13,002.00	0.00%
52,001	53,000	0	22	39.29%	13,002.00	0.00%
53,001	54,000	0	22	39.29%	13,002.00	0.00%
54,001	55,000	0	22	39.29%	13,002.00	0.00%
55,001	56,000	0	22	39.29%	13,002.00	0.00%
56,001	57,000	0	22	39.29%	13,002.00	0.00%
57,001	58,000	0	22	39.29%	13,002.00	0.00%
58,001	59,000	0	22	39.29%	13,002.00	0.00%
59,001	60,000	0	22	39.29%	13,002.00	0.00%



## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule:

Raw (Non-Potable) Water

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
60,001	61,000	0	22	39.29%	13,002.00	0.00%
61,001	62,000	0	22	39.29%	13,002.00	0.00%
62,001	63,000	0	22	39.29%	13,002.00	0.00%
63,001	64,000	0	22	39.29%	13,002.00	0.00%
64,001	65,000	0	22	39.29%	13,002.00	0.00%
65,001	66,000	0	22	39.29%	13,002.00	0.00%
66,001	67,000	0	22	39.29%	13,002.00	0.00%
67,001	68,000	0	22	39.29%	13,002.00	0.00%
68,001	69,000	0	22	39.29%	13,002.00	0.00%
69,001	70,000	0	22	39.29%	13,002.00	0.00%
70,001	71,000	0	22	39.29%	13,002.00	0.00%
71,001	72,000	0	22	39.29%	13,002.00	0.00%
72,001	73,000	0	22	39.29%	13,002.00	0.00%
73,001	74,000	0	22	39.29%	13,002.00	0.00%
74,001	75,000	0	22	39.29%	13,002.00	0.00%
75,001	76,000	0	22	39.29%	13,002.00	0.00%
76,001	77,000	0	22	39.29%	13,002.00	0.00%
77,001	78,000	0	22	39.29%	13,002.00	0.00%
78,001	79,000	0	22	39.29%	13,002.00	0.00%
79,001	80,000	0	22	39.29%	13,002.00	0.00%
80,001	81,000	0	22	39.29%	13,002.00	0.00%
81,001	82,000	0	22	39.29%	13,002.00	0.00%
82,001	83,000	0	22	39.29%	13,002.00	0.00%
83,001	84,000	0	22	39.29%	13,002.00	0.00%
84,001	85,000	0	22	39.29%	13,002.00	0.00%
85,001	86,000	1	23	41.07%	98,003.00	0.04%
86,001	87,000	0	23	41.07%	98,003.00	0.04%
87,001	88,000	0	23	41.07%	98,003.00	0.04%
88,001	89,000	0	23	41.07%	98,003.00	0.04%
89,001	90,000	0	23	41.07%	98,003.00	0.04%
90,001	91,000	0	23	41.07%	98,003.00	0.04%
91,001	92,000	0	23	41.07%	98,003.00	0.04%
92,001	93,000	1	24	42.86%	190,004.00	0.07%
93,001	94,000	0	24	42.86%	190,004.00	0.07%
94,001	95,000	0	24	42.86%	190,004.00	0.07%
95,001	96,000	0	24	42.86%	190,004.00	0.07%
96,001	97,000	0	24	42.86%	190,004.00	0.07%
97,001	98,000	0	24	42.86%	190,004.00	0.07%
98,001	99,000	1	25	44.64%	288,005.00	0.10%
99,001	100,000	0	25	44.64%	288,005.00	0.10%
290,000	290,000	1	26	46.43%	578,005.00	0.21%
476,000	476,000	1	27	48.21%	1,054,005.00	0.38%
1,136,000	1,136,000	1	28	50.00%	2,190,005.00	0.79%
1,248,000	1,248,000	1	29	51.79%	3,438,005.00	1.23%
1,900,000	1,900,000	1	30	53.57%	5,338,005.00	1.91%
2,732,000	2,732,000	1	31	55.36%	8,070,005.00	2.89%
3,212,000	3,212,000	1	32	57.14%	11,282,005.00	4.04%
3,276,000	3,276,000	1	33	58.93%	14,558,005.00	5.22%
3,832,000	3,832,000	1	34	60.71%	18,390,005.00	6.59%
3,981,000	3,981,000	1	35	62.50%	22,371,005.00	8.02%
4,062,000	4,062,000	1	36	64.29%	26,433,005.00	9.48%
4,290,000	4,290,000	1	37	66.07%	30,723,005.00	11.01%
4,420,000	4,420,000	1	38	67.86%	35,143,005.00	12.60%
5,173,000	5,173,000	1	39	69.64%	40,316,005.00	14.45%
5,818,000	5,818,000	1	40	71.43%	46,134,005.00	16.54%
6,653,000	6,653,000	1	41	73.21%	52,787,005.00	18.92%
7,463,000	7,463,000	1	42	75.00%	60,250,005.00	21.60%
8,975,000	8,975,000	1	43	76.79%	69,225,005.00	24.82%
10,406,000	10,406,000	1	44	78.57%	79,631,005.00	28.55%
10,649,000	10,649,000	1	45	80.36%	90,280,005.00	32.37%
10,807,000	10,807,000	1	46	82.14%	101,087,005.00	36.24%

## Global Water - Santa Cruz Water Company Red Rock Water Picacho Cove Consolidated

Schedule H-5

Test Year Ended December 31, 2019

Bill Count

Rate Schedule:

Raw (Non-Potable) Water

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
11,197,000	11,197,000	1	11,197,000	47	83.93%	112,284,005.00	40.25%
14,157,000	14,157,000	1	14,157,000	48	85.71%	126,441,005.00	45.33%
15,902,000	15,902,000	1	15,902,000	49	87.50%	142,343,005.00	51.03%
16,326,000	16,326,000	1	16,326,000	50	89.29%	158,669,005.00	56.88%
18,197,000	18,197,000	1	18,197,000	51	91.07%	176,866,005.00	63.41%
18,699,000	18,699,000	1	18,699,000	52	92.86%	195,565,005.00	70.11%
18,916,000	18,916,000	1	18,916,000	53	94.64%	214,481,005.00	76.89%
19,769,000	19,769,000	1	19,769,000	54	96.43%	234,250,005.00	83.98%
21,283,000	21,283,000	1	21,283,000	55	98.21%	255,533,005.00	91.61%
23,404,000	23,404,000	1	23,404,000	56	100.00%	278,937,005.00	100.00%
Totals		56	278,937,005	56		278,937,005	

Average No. of Customers: 10 4.67

Average Consumption: 4,981,018

Median Consumption: 1,136,000

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule A-1

Test Year Ended December 31, 2019

Computation of Increase in Gross Revenue Requirement

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 72,207,655	\$ 72,207,655
2					
3	Adjusted Operating Income (Loss)			\$ 4,658,604	\$ 4,658,604
4					
5	Current Rate of Return (Line 3 /Line 1)			6.45%	6.45%
6					
7	Required Operating Income (Line 9 * Line 1)			\$ 6,092,313	\$ 6,092,313
8					
9	Required Rate of Return			8.44%	8.44%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			\$ 1,433,710	\$ 1,433,710
12					
13	Gross Revenue Conversion Factor			1.368777	1.368777
14					
15	Increase in Gross Revenue Requirements			\$ 1,962,429	\$ 1,962,429
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates*	Rates	Increase	Increase
20					
21	Residential	\$ 18,443,606	\$ 19,505,055	\$ 1,061,449	5.8%
22	Commercial	993,757	1,056,919	63,162	6.4%
23	Recycled	1,124,017	1,290,442	166,425	14.8%
24					
25	Total of Water Revenues	\$ 20,561,381	\$ 21,852,417	\$ 1,291,036	6.3%
26					
27	Adjustment**	\$ (529,521)	\$ (4,371)	525,149	-99.2%
28					
29	TCJA Credit Phase In	\$ (146,244)		146,244	-100.0%
30					
31	Miscellaneous Revenues	\$ 437,334	\$ 437,334	\$ -	0.0%
32					
33	Total Operating Revenues	\$ 20,322,951	\$ 22,285,380	\$ 1,962,429	9.7%
34					
35	Total Adjusted Revenues (Schedule C-1)	\$ 20,322,951	\$ 22,285,380	\$ 1,962,429	9.7%
36					
37	*At 2021 Rates as adjusted.				
38	**See Schedule H-1				
39					
40	<u>Supporting Schedules:</u>				
41	B-1				
42	C-1				
43	C-3				
44	H-1				
45					

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule A-2

Test Year Ended December 31, 2019

## Summary of Results of Operations

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2017	12/31/2018	Actual 12/31/2019	Adjusted 12/31/2019	Present Rates 12/31/2021	Proposed Rates 12/31/2021
1	Gross Revenues	NA	NA	\$ 19,327,687	\$ 20,322,951	\$ 20,322,951	\$ 22,285,380
2							
3	Revenue Deductions and						
4	Operating Expenses	NA	NA	17,041,820	15,664,347	15,664,347	16,193,067
5							
6	Operating Income	NA	NA	2,285,868	4,658,604	4,658,604	6,092,313
7							
8	Other Income and Deductions	NA	NA	(6,034)	(6,034)	(6,034)	(6,034)
9							
10	Interest Expense	NA	NA	(59,330)	(59,330)	(59,330)	(59,330)
11							
12	Net Income	NA	NA	2,220,503	4,593,240	4,593,240	6,086,278
13							
14	Common Shares	NA	NA	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	NA	NA	2,221	4,593	4,593	6,086
18							
19	Dividends Per						
20	Common Share	NA	NA	NA	NA	NA	NA
21							
22	Payout Ratio	NA	NA	NA	NA	NA	NA
23							
24	Return on Average						
25	Invested Capital	NA	NA	2.7%	5.5%	5.5%	7.3%
26							
27	Return on Year End						
28	Capital	NA	NA	2.7%	5.5%	5.5%	7.3%
29							
30	Return on Average						
31	Common Equity	NA	NA	2.7%	5.5%	5.5%	7.3%
32							
33	Return on Year End						
34	Common Equity	NA	NA	2.7%	5.5%	5.5%	7.3%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	NA	NA	NA	NA	NA	NA
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	NA	NA	NA	NA	NA	NA
42							
43	Supporting Schedules:						
44	E-2						
45	C-1						
46	F-1						

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule A-3

## Summary of Capital Structure

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2017	12/31/2018	12/31/2019	12/31/2021
1	Short-Term Debt	NA	NA	\$ -	\$ -
2					
3	Long-Term Debt	NA	NA	-	-
4					
5	Total Debt	NA	NA	-	-
6					
7	Preferred Stock	NA	NA	-	-
8					
9	Common Equity	NA	NA	83,329,384	83,329,384
10					
11	Total Capital	NA	NA	83,329,384	83,329,384
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	NA	NA	-	-
16					
17	Long-Term Debt	NA	NA	-	-
18					
19	Total Debt	NA	NA	-	-
20					
21	Preferred Stock	NA	NA	-	-
22					
23	Common Equity	NA	NA	100%	100%
24					
25	Total Capital	NA	NA	100%	100%
26					
27	Weighted Cost of				
28	Short-Term Debt	NA	NA	-	-
29					
30	Weighted Cost of				
31	Long-Term Debt	NA	NA	-	-
32					
33	Weighted Cost of				
34	Senior Debt	NA	NA	-	-
35					
36	<u>Supporting Schedules:</u>				
37	E-1				
38	D-1				

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule A-4

**Construction Expenditures and Gross Utility Plant Placed in Service**

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2017	NA	NA	NA
2					
3	Prior Year Ended	12/31/2018	NA	NA	NA
4					
5	Test Year Ended	12/31/2019	4,249,912	\$11,809,123	156,011,557
6					
7	Projected Year Ended	12/31/2020	1,809,879	1,809,879	157,821,437
8					
9					
10			1,528,908		
11					
12					
13	<u>Supporting Schedules:</u>				
14	F-3				
15	E-5				
16					
17					
18					
19					
20					

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Comparative Statement of Changes in Financial Position

Schedule A-5

Line No.		Prior Years Ended		Test Year 12/31/2019	Projected Year	
		12/31/2017	12/31/2018		Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>					
2	Net income (loss)	NA	NA	\$ 2,220,503	\$ 4,593,240	\$ 6,026,949
3	<b>Adjustment to reconcile net income (loss)</b>					
4	Deferred compensation	NA	NA	-	-	-
5	Depreciation	NA	NA	4,459,098	4,730,565	4,730,565
6	Amortization	NA	NA	-	-	-
7	Amortization of deferred debt issuance costs and discounts	NA	NA	-	-	-
8	Write-off of debt issuance costs	NA	NA	-	-	-
9	Gain on sale of 303 contracts	NA	NA	-	-	-
10	(Gain) Loss on Equity Investment	NA	NA	-	-	-
11	Other gains and losses	NA	NA	-	-	-
12	(Gain) Loss on disposal of fixed assets	NA	NA	736	736	736
13	Loss on Sale of Willow Valley	NA	NA	-	-	-
14	Provision for doubtful accounts receivable	NA	NA	55,316	55,316	55,316
15	Deferred income tax (benefit) expense	NA	NA	2,343,495	2,343,495	2,343,495
16	Accounts receivables	NA	NA	(153,520)	(153,520)	(153,520)
17	Other Receivables	NA	NA	108,559	108,559	108,559
18	Accrued revenue	NA	NA	(46,900)	(46,900)	(46,900)
19	Infrastructure coordination and financing fee receivable	NA	NA	-	-	-
20	Income taxes receivable	NA	NA	-	-	-
21	Other current assets	NA	NA	37,965	37,965	37,965
22	Accounts payable and other current liabilities	NA	NA	391,051	391,051	391,051
23	Other noncurrent assets	NA	NA	(4,499,316)	(4,499,316)	(4,499,316)
24	Other noncurrent liabilities	NA	NA	-	-	-
25	Deferred revenue and prepaid ICFA fees	NA	NA	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	NA	NA	4,916,987	7,561,191	8,994,900
27						
28	<b>Investing Activities</b>					
29	Capital expenditures	NA	NA	(4,491,001)	(1,809,879)	(1,809,879)
30	Purchase adjustments	NA	NA	-	-	-
31	Proceeds from sale of fixed and intangible assets	NA	NA	-	-	-
32	(Deposits) withdrawals of restricted cash	NA	NA	(381,259)	(381,259)	(381,259)
33	Deposits	NA	NA	-	-	-
34	Advance in aid of construction release	NA	NA	-	-	-
35	<b>Net cash used in investing activities</b>	NA	NA	(4,872,260)	(2,191,138)	(2,191,138)
36						
37	<b>Financing Activities</b>					
38	Proceeds from bond	NA	NA	-	-	-
39	Deposits in bond service fund	NA	NA	-	-	-
40	Proceeds withdrawn from bond service fund	NA	NA	-	-	-
41	Repayments of bond debt	NA	NA	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	NA	NA	-	-	-
43	Loan borrowings	NA	NA	-	-	-
44	Loan repayments	NA	NA	-	-	-
45	Principal payments under capital lease	NA	NA	-	-	-
46	Payment of Sonoran acquisition liability	NA	NA	-	-	-
47	Acquisition of utilities, deferred acquisition payments	NA	NA	-	-	-
48	Financing costs paid	NA	NA	-	-	-
49	Debt issuance costs paid	NA	NA	-	-	-
50	Advances in aid of construction	NA	NA	265,876	265,876	265,876
51	Dividends Paid	NA	NA	-	-	-
52	Proceeds from sale of stock	NA	NA	-	-	-
53	Contributions in aid of construction under ICFA agreements	NA	NA	-	-	-
54	Payments of offering costs for sale of stock	NA	NA	-	-	-
55	Refunds of advances for construction	NA	NA	(310,580)	(310,580)	(310,580)
56	<b>Net cash (used) provided by financing activities</b>	NA	NA	(44,704)	(44,704)	(44,704)
57	<b>Net change in cash</b>	NA	NA	23	5,325,348	6,759,057
58						
59	<u>Supporting Schedules:</u>					
60	E-3					
61	F-2					
62						

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule B-1

**Summary of Fair Value Rate Base**

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	157,133,405
2	Less: Accumulated Depreciation	(46,143,772)
3		
4	Net Plant in Service	110,989,633
5		
6	<u>LESS:</u>	
7	Net Contributions in Aid of Construction (CIAC)	7,694,194
8	Advances in Aid of Construction (AIAC)	29,653,990
9	Customer Deposits	677,530
10	Deferred Income Tax Credits	914,495
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	
14	Deferred Tax Assets	(296,890)
15	Working Capital	(39,909)
16	Utility Plant Acquisition Adjustment	495,030
17		
18	Original Cost Rate Base	72,207,655
19		
20		
21		
22		
23	<u>Supporting Schedules:</u>	Recap Schedules
24	B-2	A-1
25	B-3	
26	E-1	
27	B-5	



## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Detail Plant in Service

Schedule B-2

Page 1 of 2

Line No.	A Actual Test Year End	B PTYP Adjustment 1 B.2.1	C Adjustment 2 B.2.2	D Adjustment 3 B.2.3	E Adjustment 4 B.2.4	F Adjustment 5 B.2.5	G Adjustment 6 B.2.6	H Adjusted Test Year As Filed
1	Utility Plant in Service							
2	351 Organization	\$ 11,982						\$ 11,982
3	352 Franchises	59,751						59,751
4	353 Land and Land Rights	281,091	28,356					309,447
5	354 Structures and Improvements	39,391,607	186,848		(688,031)			38,890,424
6	355 Power Generation Equipment	1,362,303						1,362,303
7	360 Collections Wastewater - Force	5,171,377	15,000					5,186,377
8	361 Collections Wastewater - Gravity	57,764,202	190,232					57,954,434
9	362 Special Collecting Structures	695,132						695,132
10	363 Services to Customers	5,965,025						5,965,025
11	364 Flow Measuring Devices	59,429	14,864					74,293
12	365 Flow Measuring Installations	-						-
13	366 Reuse Services	45,372						45,372
14	367 Reuse Meters & Meter Installations	-						-
15	370 Receiving Wells	1,183,361						1,183,361
16	371 Pumping Equipment	5,746,945	515,494					6,262,439
17	374 Reuse Distribution Reservoirs	1,657,371						1,657,371
18	375 Reuse Trans. And Distr. Equipment	15,174,878	6,364					15,181,242
19	380 Treatment and Disposal Equipment	15,462,782	731,269					16,194,051
20	381 Plant Sewers	789,702						789,702
21	382 Outfall Sewer Lines	353,645						353,645
22	389 Other Plant and Misc. Equipment	2,445,036	5,625					2,450,661
23	390 Office Furniture and Equipment	115,872	1,366					117,238
24	390.1 Computer & Software	370,017	57,052					427,068
25	391 Transportation Equipment	581,168						581,168
26	392 Stores Equipment	-						-
27	393 Tools, Shop and Garage Equipment	195,721						195,721
28	394 Laboratory Equipment	23,642						23,642
29	395 Power Operated Equipment	186,183						186,183
30	396 Communication Equipment	80,508						80,508
31	397 Miscellaneous Equipment	597,885	15,000					612,885
32	398 Other Tangible Plant	239,571	42,409					281,980
33	-	-						-
34	-	-						-
35	-	-						-
36	Total Utility Plant in Service	156,011,557	1,809,879	-	-	(688,031)	-	157,133,405
37								
38	107 Construction Work in Progress	16,582,676			140,824			16,723,500
39								
40	Total Plant	172,594,233	1,809,879	-	-	(547,207)	-	173,856,906
41								
42	Total Accum. Depreciation	(46,376,502)	(65,295)			11,467	286,558	(46,143,772)
43								
44	Total Net Plant	218,970,735	1,875,174	-	-	(558,674)	(286,558)	127,713,134

Supporting Schedules

E-1

Recap Schedule

B-1

	UNADJUSTED	ADJ #B1	ADJ #B2	ADJ #B3	ADJ #B4	ADJ #B5	ADJ #B6	ADJ #B7	ADJUSTED
Gross Plant in Service:	156,011,557	1,809,879	-	-	(688,031)	-	-	-	157,133,405
Less:									
Accumulated Depreciation	(46,376,502)	(65,295)	-	-	11,467	286,558	-	-	(46,143,772)
Net Plant in Service	109,635,055	1,744,584	-	-	(676,564)	286,558	-	-	110,989,633
Less:									
Advances in Aid of Construction	29,653,990								29,653,990
Contributions in Aid of Construction									
Gross	8,197,080								8,197,080
Accumulated Amortization	(502,886)								(502,886)
Net Contributions in Aid of Construe	7,694,194								7,694,194
Deferred Income Tax	6,569,714	(4,210)	(5,651,009)						914,495
Customer Deposits	677,530								677,530
Add:									
Working Capital	(39,909)								(39,909)
Deferred Tax Assets	134,252		(431,142)						(296,890)
Utility Plant Acquisition Adjustment*	916,207			(421,178)					495,030
Total Rate Base:	66,050,177	1,748,795	5,219,867	(421,178)	(676,564)	286,558	-	-	72,207,655

\*Red Rock Only

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Schedule B-2.1

Adjustment 1 Post Test Year Plant

LINE NO.

NARUC	Asset Cost Projects				Total	Depreciation Rate	Depreciation Expense
	Completed as of Filing	Adjustments	901 Allocation	Projected Thru 2020 Year End			
353	28,356	-	-	-	28,356	0%	-
354	159,848	-	-	27,000	186,848	3.33%	6,222
360	-	-	-	15,000	15,000	2.00%	300
361	148,732	-	-	41,500	190,232	2.00%	3,805
364	14,864	-	-	-	14,864	10.00%	1,486
371	235,494	-	-	280,000	515,494	12.50%	64,437
375	6,364	-	-	-	6,364	2.50%	159
380	731,269	-	-	-	731,269	5.00%	36,563
389	5,625	-	-	-	5,625	6.67%	375
390	-	-	1,366	-	1,366	6.67%	91
390.1	14,437	-	42,614	-	57,052	20.00%	11,410
395	395,811	(395,811)	-	-	-	5.00%	-
397	-	-	-	15,000	15,000	10.00%	1,500
398	32,409	-	-	10,000	42,409	10.00%	4,241
TOTAL	1,773,210	(395,811)	43,980	388,500	1,809,879		130,590

## Accumulated Depreciation With Half Year Convention

\$ 65,295

AD Tax\* \$ 45,247

AD Regulatory 65,295

Difference (20,048)

Tax Rate 21%

Change in ADIT (4,210)

\*5% Depreciation Rate Applied to all Plant

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule B-2.2

## Adjustment 2 Deferred Tax

LINENO.

1	Deferred Tax Liability (Book)	6,569,714
2	Less	
3	Assets affected by Valencia Deferred Gain	5,651,009
4	Deferred Tax Liability (Adjusted)	918,705
5		
6		
7	Deferred Tax Assets (Book)	134,252
8	Less	
9	Deferred Compensation	356,208
10	Options Expense	74,935
11	Total Adjustment	431,142
12		
13	Deferred Tax Assets (Adjusted)	(296,890)
14		
15		
16		
17		
18		
19		

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule B-2.3

**Adjustment to Acquisition Premium**

Line

No.	<b>Estimate of Red Rock Sewer 10/16/2018 Rate Base</b>	
1	Plant in Service	\$13,224,295
2	Less: Accumulated Depreciation	(4,099,598)
3		
4	Net Plant in Service	9,124,697
5		
6	<u>LESS:</u>	
7	Net CIAC	5,120,495
8	Advances in Aid of Construction (AIAC)	\$1,529,054
9	Customer Deposits	-
10	Deferred Income Tax Credits	-
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	-
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	<u>Original Cost Rate Base</u>	<u>2,475,148</u>
19		
20	% Cap on AP per Decision No 75626	20%
21		
22	Allowable Acquisition Premium	495,030
23		
24	Acquisition Premium (Book)	916,207
25		
26	Adjustment	(421,178)
27		

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule B-2.4

**Adjustment 4 Groves Plant Write Off**LINE NO.

1	Account 354 Book	36,308,015
2	Less Groves Transfer to CWIP	(140,824)
3	Less Groves Plant Write Off (Account 354)	(547,207)
4	Account 354 Book Adjusted	35,619,983
5		
6	Reversal of Accumulated Depreciation	11,467

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Schedule B-2.5

Rate Base Adjustment 5 Accumulated Depreciation Restatement

Line

No.

1 Adjustment to accumulated depreciation to account for

2 assignment of correct service lives.

3

		2019 Depr	Retained	
	NARUC Account	Adjustment	Earnings	Total Accum Depr
			Adjustment	Adjust
4				
5	354	(575)	80,736	80,161
6	355	(0)	4,758	4,758
7	360	0	(69,656)	(69,656)
8	361	(0)	(120,659)	(120,659)
9	362	11	(192)	(181)
10	363	0	(8,622)	(8,622)
11	364	66	299	365
12	370	(0)	(1,555)	(1,555)
13	371	824	5,370	6,194
14	374	(6,154)	(70,774)	(76,929)
15	375	(20,189)	(86,891)	(107,079)
16	380	3,162	24,818	27,980
17	381	0	(9,730)	(9,730)
18	382	(0)	887	887
19	389	293	7,200	7,493
20	390.1	(467)	(621)	(1,088)
21	393	(186)	(1,554)	(1,740)
22	394	11	82	93
23	395	(45)	26	(19)
24	396	1,399	(2,780)	(1,382)
25	398	6,340	(22,190)	(15,850)
26	TOTAL	(15,509)	(271,049)	(286,558)
27				
28	Accumulated Depreciation Book			(46,376,502)
29				
30	Adjustment 2.5			286,558
31				
32	Accumulated Depreciation Adjusted			(46,089,944)
33				

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Schedule B-3 RCND Rate Base Pro forma

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Schedule B-4 RCND By Major Plant Account

LINE NO.

- |   |  |
|---|--|
| 1 | The Company has opted not to perform a RCND study and adopts its |
| 2 | original cost rate base as the fair value rate base.             |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated  
Test Year Ended December 31, 2019  
Schedule B-5 Computation of Working Capital

Schedule B-5  
Page 1 Of 2

LINE NO.

		Test Year Results	Revenue Lag Days	Expense Lag Days	Net Lag Days	Lead / Lag Factor	Working Cash Requirement
1	Operating Expenses						
2							
3	Purchased Power	\$ 1,644,009	\$ 39	\$ 24	\$ 16	0.0436	\$ 71,683
4	Payroll	5,849,624	39	9	31	0.0842	492,369
5	Chemicals	265,021	39	17	22	0.0612	16,221
6	Property & Liability Insurance	280,025	39	2	37	0.1019	28,546
7	Worker's Compensation Insurance	90,650	39	(69)	108	0.2971	26,932
8	Medical, Vision, Dental, LTD & Life Insurance	642,050	39	3	36	0.0990	63,543
9	Other O&M (Excluding Rate Case Expense)	1,053,862	39	38	1	0.0029	3,028
10	Federal Income Taxes	86,375	39	38	2	0.0054	463
11	State Income Taxes	141,000	39	38	2	0.0054	757
12	FICA Taxes	371,590	39	9	31	0.0842	31,277
13	FUTA & SUTA Taxes	4,979	39	9	31	0.0842	419
14	Property Taxes	2,165,582	39	180	(140)	(0.3839)	(831,277)
15	Registration, Svc. Contracts, & Misc. Fees	1,683,381	39	34	5	0.0146	24,643
16	Retirement Annuities (401k)	163,492	39	66	(26)	(0.0713)	(11,665)
17							
18	Total	\$ 14,441,639					\$ (83,060)
19							
20							
21	Supporting Schedules						Recap Schedules
22	(a) E-1						B-1
23							
24							
25							
26							
27							

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

**Schedule B-5 Computation of Working Capital**

Schedule B-5

Page 2 Of 2

LINE NO.

			<b>2019 Year</b>	<b>Allocation</b>	
	<b>Total Working Cash</b>		<b>End</b>	<b>Percent</b>	<b>of</b>
	<b>Requirement</b>		<b>Counts</b>	<b>Allocation</b>	<b>Working</b>
					<b>Capital</b>
1					
2	\$ (83,059.87)	Palo Verde	21,109	46.1%	\$ (38,307)
3		Santa Cruz	21,357	46.7%	(38,757)
4		North Scottsdale	92	0.2%	(167)
5		Tonopah	413	0.9%	(749)
6		Eagletail	57	0.1%	(103)
7		Turner Ranches	963	2.1%	(1,748)
8		Red Rock Sewer	883	1.9%	(1,602)
9		Red Rock Water	896	2.0%	(1,626)
10			45,770		
11					
12		Palo Verde RRS Consolidated			(39,909)
13		Santa Cruz RRW Consolidated			(40,383)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule C-1

Test Year Ended December 31, 2019

Adjusted Test Year Income Statement

Line No.	[A] Actual Test Year	[B] Pro Forma Adjustments - As Filed	[C] Adjusted Test Year - As Filed	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
<b>Operating Revenue</b>					
521 Flat Rate Revenues	17,968,549	995,264	18,963,813	1,962,429	20,926,242
522 Measured Revenues	921,804	-	921,804	-	921,804
534 Rents from Wastewater Property	63,911	-	63,911	-	63,911
536 Other Wastewater Revenues	373,423	-	373,423	-	373,423
	-	-	-	-	-
<b>Total Revenues</b>	<b>19,327,687</b>	<b>995,264</b>	<b>20,322,951</b>	<b>1,962,429</b>	<b>22,285,380</b>
<b>Operating Expenses</b>					
701 Salaries and Wages	3,175,878	401,679	3,577,556	-	3,577,556
704 Employee Pensions and Benefits	431,921	-	431,921	-	431,921
710 Purchased Wastewater Treatment	-	-	-	-	-
711 Sludge Removal Expense	24,876	-	24,876	-	24,876
715 Purchased Power	725,867	18,184	744,051	-	744,051
716 Fuel for Power Production	-	-	-	-	-
718 Chemicals	244,940	6,509	251,449	-	251,449
720 Materials and Supplies	55,618	-	55,618	-	55,618
720.1 Repairs and Maintenance	169,575	-	169,575	-	169,575
720.2 Office Supplies and Expense	-	-	-	-	-
721 Office Expense	130,368	20,159	150,526	-	150,526
731 Contractual Services -Engineering	-	-	-	-	-
732 Contractual Services - Accounting	347,231	-	347,231	-	347,231
733 Contractual Services - Legal	249,955	-	249,955	-	249,955
734 Contractual Services - Management Fees	882,758	(882,758)	-	-	-
735 Contractual Services - Testing	48,421	-	48,421	-	48,421
736 Contractual Services - Other	281,990	471,198	753,188	-	753,188
740 Rents - Building	85,165	-	85,165	-	85,165
Intentionally Left Blank	-	-	-	-	-
742 Rents - Equipment	29,939	-	29,939	-	29,939
750 Transportation Expenses	108,937	-	108,937	-	108,937
756 Insurance - Vehicle	-	-	-	-	-
757 Insurance - General Liability	208,213	-	208,213	-	208,213
758 Insurance - Worker's Compensation	44,541	-	44,541	-	44,541
759 Insurance - Other	-	-	-	-	-
760 Advertising Expense	13,988	-	13,988	-	13,988
766 Regulatory Commission Expense - Rate Case	-	-	-	-	-
767 Regulatory Commission Expense - Other	34,683	(24,862)	9,821	-	9,821
770 Bad Debt Expense	59,581	3,068	62,649	6,050	68,699
775 Miscellaneous Expense	1,323,352	20,160	1,343,512	-	1,343,512
403 Depreciation Expense	4,459,099	271,466	4,730,565	-	4,730,565
408 Taxes Other Than Income	98,833	-	98,833	-	98,833
408.11 Property Taxes	1,219,728	321,447	1,541,176	48,049	1,589,225
408.12 Payroll Taxes	186,060	-	186,060	-	186,060
408.13 Other Taxes and Licenses	2,714	-	2,714	-	2,714
409 Income Taxes	2,397,589	(2,003,722)	393,868	474,621	868,489
<b>Total Operating Expenses</b>	<b>17,041,820</b>	<b>(1,377,473)</b>	<b>15,664,347</b>	<b>528,720</b>	<b>16,193,067</b>
<b>Operating Income / (Loss)</b>	<b>2,285,868</b>	<b>2,372,736</b>	<b>4,658,604</b>	<b>1,433,709</b>	<b>6,092,313</b>
<b>Other Income / (Expense)</b>					
414 Gain/Loss on Dispositions	(736)	-	(736)	-	(736)
419 Interest and Dividend Income	2,755	-	2,755	-	2,755
421 Non-Utility Income	(7,155)	-	(7,155)	-	(7,155)
426 Miscellaneous Non-Utility (Expense)	(898)	-	(898)	-	(898)
427 Interest (Expense)	(59,330)	-	(59,330)	-	(59,330)
<b>Total Other Income / (Expense)</b>	<b>(65,364)</b>	<b>-</b>	<b>(65,364)</b>	<b>-</b>	<b>(65,364)</b>
<b>Net Income / (Loss)</b>	<b>2,220,503</b>	<b>2,372,736</b>	<b>4,593,240</b>	<b>1,433,709</b>	<b>6,026,949</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
	Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6	Adjustment 7	Adjustment 8	Adjustment 9	Adjustment 10	Adjustment 11	Adjustment 12	Adjustment 13	Adjustment 14	Adjustment 15	Adjusted	Bad Debt	Property Tax	Income Tax	Revenue Increase	Income Tax	Adjusted	
Line No.	Actual Test Year	Bad Debt C-2.1	Property Tax C-2.2	Income Tax C-2.3	Rate Phase In C-2.4	Depreciation C-2.5	Payroll Adjustments C-2.6	Bonus Exclusion C-2.7	FATHOM C-2.8	Half Year Conv C-2.9	CAP Removal C-2.10	Amortization C-2.11	Depreciation C-2.12	Depreciation Recastment C-2.13	C-2.14	C-2.15	Test Year As Filed	Bad Debt C-2.1	Property Tax C-2.2	Income Tax C-2.3	Revenue Increase A-1	Income Tax	With Rate Increase
Operating Revenue																							
521 Net Rate Revenues	17,968,549				469,658							525,606					18,961,813			1,962,429			20,926,242
522 Measured Revenues	921,804																921,804						921,804
534 Rents from Wastewater Property	61,911																61,911						61,911
536 Other Wastewater Revenues	373,423																373,423						373,423
	-																-						-
Total Revenues	19,327,687																20,322,051						22,285,180
Operating Expenses																							
701 Salaries and Wages	3,175,878						418,683	(398,250)	381,251								3,577,556						3,577,556
704 Employee Pensions and Benefits	431,921																431,921						431,921
710 Purchased Wastewater Treatment	-																-						-
711 Sludge Removal Expense	24,876																24,876						24,876
715 Purchased Power	725,867												16,184				744,051						744,051
716 Fuel for Power Production	-																-						-
718 Chemicals	244,940												6,509				251,449						251,449
720 Materials and Supplies	55,618																55,618						55,618
720.1 Repairs and Maintenance	169,575																169,575						169,575
720.2 Office Supplies and Expense	-																-						-
721 Office Expense	130,368								20,159								150,526						150,526
731 Contractual Services - Engineering	-																-						-
732 Contractual Services - Accounting	347,231																347,231						347,231
733 Contractual Services - Legal	249,935																249,935						249,935
734 Contractual Services - Management Fees	882,758								(882,758)								-						-
735 Contractual Services - Testing	48,421																48,421						48,421
736 Contractual Services - Other	281,990																281,990						281,990
740 Rents - Building	85,165								471,198								85,165						85,165
Intentionally Left Blank	-																-						-
742 Rents - Equipment	29,939																29,939						29,939
750 Transportation Expenses	108,937																108,937						108,937
755 Insurance - Vehicle	-																-						-
757 Insurance - General Liability	208,213																208,213						208,213
758 Insurance - Worker's Compensation	44,541																44,541						44,541
759 Insurance - Other	-																-						-
760 Advertising Expense	13,988																13,988						13,988
766 Regulatory Commission Expense - Rate Case	-																-						-
767 Regulatory Commission Expense - Other	34,683											(24,862)					9,821						9,821
770 Bad Debt Expense	59,581	3,068															62,649	6,068					68,699
775 Miscellaneous Expense	1,343,512								20,160	233,147	(24,862)	24,693	(11,467)	(15,509)			1,343,512						1,343,512
403 Depreciation Expense	4,659,099					65,295											4,730,565						4,730,565
408 Taxes Other Than Income	98,833																98,833						98,833
408.11 Property Taxes	1,219,728		321,447														1,541,176			48,049			1,589,225
408.12 Payroll Taxes	186,060																186,060						186,060
408.13 Other Taxes and Licenses	2,714																2,714						2,714
409 Income Taxes	2,397,589			(2,003,722)													393,867			474,621			868,489
Total Operating Expenses	17,043,620	3,068	321,447	(2,003,722)	-	65,295	418,683	(398,250)	10,010	233,147	(24,862)	24,693	(11,467)	(15,509)	-	-	15,664,347	6,068	48,049	474,621	-	-	16,193,067
Operating Income / (Loss)	2,285,868	(3,068)	(321,447)	2,003,722	-	(65,295)	(418,683)	398,256	(10,010)	(233,147)	24,862	(24,693)	11,467	15,509	-	-	4,658,604	(6,068)	(48,049)	(474,621)	-	-	6,092,313
Other Income / (Expense)																							
414 Gain/Loss on Dispositions	(736)																(736)						(736)
419 Interest and Dividend Income	2,755																2,755						2,755
421 Non-Utility Income	(7,155)																(7,155)						(7,155)
426 Miscellaneous Non-Utility (Expense)	(898)																(898)						(898)
427 Interest (Expense)	(59,330)																(59,330)						(59,330)
Total Other Income / (Expense)	(65,364)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(65,364)	-	-	-	-	-	-
Net Income / (Loss)	2,220,503	(3,068)	(321,447)	2,003,722	-	(65,295)	(418,683)	398,256	(10,010)	(233,147)	24,862	(24,693)	11,467	15,509	-	-	4,593,240	(6,068)	(48,049)	(474,621)	-	-	6,026,948

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.1

Income Statement Adjustment 1 &amp; 16

Adjust Bad Debt Expense for Change in Revenue Levels

Line

No.

1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$	59,581
2	Actual Test Year Revenues (Sch C-2)		19,327,687
3	Bad Debt Expense Rate		0.3083%
4			
5			
6	Adjusted Test Year Revenues (Sch C-2)	\$	20,322,951
7	Bad Debt Expense Rate		0.3083%
8	Expected Bad Debt Expense	\$	62,649
9			
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$	3,068
11			
12			
13	Proposed Revenues (Sch C-2)	\$	22,285,380
14	Bad Debt Expense Rate		0.3083%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$	68,699
16			
17	Adjustment to Bad Debt Expense	\$	6,050
18			
19			
20			

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.2

Income Statement Adjustments 2 &amp; 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 20,322,951	\$ 20,322,951
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	40,645,902	\$ 40,645,902
4	Proposed Revenue Requirement	20,322,951	\$ 22,285,380
5	Subtotal (Line 3 + Line 4)	60,968,853	62,931,282
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	20,322,951	\$ 20,977,094
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	40,645,902	\$ 41,954,188
10	Plus: 10% of CWIP -	1,658,268	1,658,268
11	Less: Net Book Value of Licensed Vehicles	340,974	340,974
12	Full Cash Value (Line 9 + Line 10 - Line 11)	41,963,195	\$ 43,271,481
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	7,553,375	\$ 7,788,867
15	Composite Property Tax Rate	20.4038%	20.4038%
16			
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 1,541,176	
18	Actual Test Year Property Tax Expense	1,219,728	
19			
20	Test Year Adjustment (Line 17-Line 18)	\$ 321,447	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 1,589,225
22	Test Year Adjusted Property Tax Expense (Line 17)		1,541,176
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 48,049
24			
25	Increase to Property Tax Expense		\$ 48,049
26	Increase in Revenue Requirement		1,962,429
27	Increase to Property Tax per Dollar Increase in Revenue (Line 25/Line 26)		2.448456%
28			
29			

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.3

Income Statement Adjustments 3 &amp; 20

Income Taxes

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ADJUSTMENTS	[C] ADJUSTED TEST YEAR AS FILED
1	Income Taxes	\$ 2,397,589	\$ (2,003,722)	\$ 393,868
2				
3				
4		ADJUSTED TEST		ADJUSTED WITH
5	DESCRIPTION	YEAR AS FILED	ADJUSTMENTS	RATE INCREASE
6				
7		\$ 393,868	\$ 474,621	\$ 868,489
8				
9				
10				
11				
12				



## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule C-2.4

Test Year Ended December 31, 2019

Income Statement Adjustments 4

Phase In of Rates Through 2021

LINE NO.	DESCRIPTION	[A] TEST YEAR ACTUAL	[B] ESTIMATED 2020 RATE PHASE IN REVENUE IMPACT <u>Palo Verde</u>	[C] ESTIMATED 2021 RATE PHASE IN REVENUE IMPACT <u>Palo Verde</u>	[D] ESTIMATED 2020 RATE PHASE IN REVENUE IMPACT <u>Red Rock</u>	[E] 2020 TCJA Credit Impact Relative to 2019	[F] 2021 TCJA Credit Impact Relative to 2020	[G] ADJUSTED TEST YEAR AS FILED
1	Flat Rate Revenues	\$ 17,968,549	\$ 269,607	\$ 272,138	\$ 74,157	\$ (73,122)	\$ (73,122)	\$ 18,438,207
2								
3	Total 2020 - 2021 ADJUSTMENT							
4	\$ 469,658							
5								
6								
7	TCJA Bill Credit 2019	\$522,537						
8	TCJA Bill Credit 2020	\$595,659						
9	Change	(73,122)						
10								
11	TCJA Bill Credit 2020	\$595,659						
12	TCJA Bill Credit 2021	\$668,781						
13	Change	(73,122)						
14								

65,295

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.6

Income Statement Adjustments 6

Payroll Adjustments

Line

Number	Position Title	Palo Verde	Santa Cruz	Red Rock Sewer	Red Rock Water	Tonopah	Eagletail	Scottsdale	Turner Ranches
1	<b>O&amp;M 2019 Vacancies (Salary plus benefits)</b>								
2	Maintenance Engineer	-	-	-	-	55,689	7,686	12,405	-
3	Client Services Analyst	5,185	5,185	-	-	-	-	-	-
4	Water Quality Technician	10,590	10,727	436	459	207	23	46	482
5	Instrumental Control Specialist	9,742	9,742	-	-	-	-	-	-
6	Asset Mgmt & Maintenance Superintendent	2,021	2,021	-	-	-	-	-	-
7	Operator 1 - PVUC Only	-	-	3,165	3,212	-	-	-	-
8	Operator 1 - Maricopa PV Split	25,184	2,798	-	-	-	-	-	-
9	Operator 1 - Maricopa PV Split	27,387	3,043	-	-	-	-	-	-
10	Operator 1 - Maricopa SC Split	1,777	15,995	-	-	-	-	-	-
11	<b>Total O&amp;M 2019 Vacancies</b>	81,885	49,512	3,602	3,671	55,896	7,709	12,451	482
12									
13	<b>O&amp;M New Positions 2020 (Salary plus benefits)</b>								
14	West Valley OPS	-	-	-	-	46,690	6,444	10,401	-
15	West Valley OPS on call	-	-	-	-	4,101	566	913	-
16	Env Compliance Supervisor	59,888	60,668	2,468	2,598	1,169	130	260	2,728
17	EMMT I	36,099	36,099	-	-	-	-	-	-
18	<b>Total O&amp;M New Positions 2020</b>	95,988	96,767	2,468	2,598	51,960	7,140	11,574	2,728
19									
20	<b>G&amp;A 2019 Vacancies (Salary plus Benefits)</b>								
21	Development Services Project Manager	32,302	32,723	1,331	1,401	631	70	140	1,471
22	Regulatory Accountant	24,227	24,542	998	1,051	473	53	105	1,104
23	Safety and Programs Coordinator	19,568	19,822	806	849	382	42	85	891
24	<b>Total G&amp;A 2019 Vacancies</b>	76,097	77,087	3,136	3,301	1,486	165	330	3,466
25									
26	<b>G&amp;A New Positions 2020 (Salary plus Benefits)</b>								
27	Engineer	18,574	18,816	766	806	363	40	81	846
28	Director of IT	99,835	101,135	4,115	4,331	1,949	217	433	4,548
29	Water Resources Support Specialist	30,943	31,346	1,275	1,342	604	67	134	1,410
30	<b>Total G&amp;A New Positions 2020</b>	149,352	151,296	6,156	6,479	2,916	324	648	6,803
31									
32	<b>Total Adjustment to Salaries and Wages 601</b>	403,322	374,662	15,362	16,050	112,257	15,338	25,003	13,480

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.7

Income Statement Adjustment 7

Employee Bonus and Options

LINE

NO.

1	Salaries and Wages Expense Adjustment to Remove 50% of Bonus Expense	
2	and Options Expense for CEO and CFO	
3	701 Salaries and Wages	3,175,878
4		
5	Bonus Expense Excluded	(60,270)
6		
7	Deferred Comp excluded	(176,466)
8		
9	Employee Options Expense	(161,520)
10	Total Adjustment	(398,256)
11		
12	Adjusted 701 Salaries and Wages	2,777,622

Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated  
 Test Year Ended December 31, 2019  
 Income Statement Adjustment 8  
 Impact of FATHOM Contract Cancellation

Schedule C-2.8

Line

Number

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	Palo Verde	Red Rock Sewer	Santa Cruz	Red Rock Water	Turner Ranches	North Scottsdale	Greater Tonopah	Eagletail
2019 actual move out of Contract Services -Management Fees	(856,672)	(26,085)	(726,438)	(31,928)	-	(6,397)	(25,957)	(4,105)
Moves into								
2020 Budgeted O&M Expenses (636 and 736)	452,546	18,652	458,436	19,633	20,615	1,963	8,835	982
2020 Budgeted G&A Expenses - Bank Fees (675 and 775)	19,362	798	19,614	840	882	84	378	42
2020 Budgeted G&A Expenses - IT Expenses (620.2 and 721)	19,362	797	19,580	839	880	84	377	42
2020 Budgeted O&M personnel Expenses	173,824	7,164	176,086	7,541	7,918	754	3,394	377
2020 Budgeted G&A personnel Expenses	192,336	7,927	194,840	8,344	8,762	834	3,755	417
<b>Adjustment to Salaries and Wages</b>	<b>366,160</b>	<b>15,091</b>	<b>370,925</b>	<b>15,885</b>	<b>16,680</b>	<b>1,589</b>	<b>7,148</b>	<b>794</b>

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.9

**Income Statement Adjustment 9**

Adjustment to Remove Half Year Convention for deprecation of plant added during test year

Line Number	Account No.	Description	Palo Verde RRS
	351	Organization	-
1	352	Franchises	-
2	353	Land and Land Rights	-
3	354	Structures and Improvements	127,777
4	355	Power Generation Equipment	-
5	360	Collections Wastewater - Force	88
6	361	Collections Wastewater - Gravity	12,708
7	362	Special Collecting Structures	1,425
8	363	Services to Customers	5,241
9	364	Flow Measuring Devices	244
10	365	Flow Measuring Installations	-
11	366	Reuse Services	-
12	367	Reuse Meters & Meter Installations	-
13	370	Receiving Wells	-
14	371	Pumping Equipment	39,133
15	374	Reuse Distribution Reservoirs	244
16	375	Reuse Trans. And Distr. Equipment	454
17	380	Treatment and Disposal Equipment	27,395
18	381	Plant Sewers	1,150
19	382	Outfall Sewer Lines	-
20	389	Other Plant and Misc. Equipment	930
21	390	Office Furniture and Equipment	1,486
22	390.1	Computer & Software	7,883
23	391	Transportation Equipment	20,263
24	392	Stores Equipment	-
25	393	Tools, Shop and Garage Equipment	81
26	394	Laboratory Equipment	236
27	395	Power Operated Equipment	49
28	396	Communication Equipment	-
29	397	Miscellaneous Equipment	788
30	398	Other Tangible Plant	3,940
31		<b>Subtotal</b>	<b>251,514</b>
32			
33		Less: Amortization of CIAC	(18,367)
34			
35		<b>DEPRECIATION EXPENSE</b>	<b>233,147</b>
36			

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Income Statement Adjustments 10  
Remove Customer Assistance Program (CAP) Expense

Schedule C-2-10

Line  
Number

1		
2		
3	767 Regulatory Commission Expense - Other	34,683
4	<u>Allocated CAP Expense</u>	<u>24,862</u>
5	Adjusted 667 Regulatory Commission Expense - Other	9,821
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule C-2.11

Test Year Ended December 31, 2019

Income Statement Adjustment 11

Remove Annualization Revenue &amp; Expense to reflect End-of-Test Year Customer Counts

## Palo Verde-Red Rock

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential	1,560	1,562	2	90	\$ 2,168
2	3/4" Residential	19,723 #	20,276	553	68	451,639
3	1" Residential	9 #	9	-	170	-
4	1.5" Residential	- #	-	-	-	-
5	2" Residential	- #	-	-	-	-
6	Subtotal Residential	21,292	21,847	555		453,807
7						
8						
9	5/8" Commercial	4 #	4	-	68	-
10	3/4" Commercial	4 #	5	1	68	817
11	1" Commercial	23 #	27	4	170	8,160
12	1.5" Commercial	41 #	42	1	340	4,084
13	2" Commercial	75 #	84	9	544	58,739
14	3" Commercial	6 #	6	-	1,089	-
15	4" Commercial	5 #	5	-	1,702	-
16	Subtotal Commercial	158	173	15		71,799
17						
18	Recycled Water	16 #	16	-	2,958	-
19						
20	Totals	21,466	22,036	570		525,606
21						
22						
23						
24						
25				Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
26						
27	Class of Expense					
28						
29	Pumping			\$ 0.61	29,885	\$ 18,184
30	Chemicals, Consumables and Supplies			0.22	29,885	6,509
31						
32	Totals					\$ 24,693



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule C-2.12

Test Year Ended December 31, 2019

Income Statement Adjustment 12

Groves Plant Depreciation Expense Reversal

LINE NO.

1	Account 354 Book	36,308,015
2	Less Groves Transfer to CWIP	(140,824)
3	Less Groves Plant Write Off (Account 354)	(547,207)
4	Account 354 Book Adjusted	35,619,983
5		
6	Reversal of Depreciation Expense	11,467

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule C-2.13

**Income Statement Adjustment 13 Depreciation Restatement**

Line

No.

- 1 Adjustment to depreciation expense to account for  
 2 assignment of correct service lives.  
 3

	NARUC	2019 Depr	Retained	Total Accum
	Account	Adjustment	Earnings Adjustment	Depr Adjust
4	354	(575)	80,736	80,161
5	355	(0)	4,758	4,758
6	360	0	(69,656)	(69,656)
7	361	(0)	(120,659)	(120,659)
8	362	11	(192)	(181)
9	363	0	(8,622)	(8,622)
10	364	66	299	365
11	370	(0)	(1,555)	(1,555)
12	371	824	5,370	6,194
13	374	(6,154)	(70,774)	(76,929)
14	375	(20,189)	(86,891)	(107,079)
15	380	3,162	24,818	27,980
16	381	0	(9,730)	(9,730)
17	382	(0)	887	887
18	389	293	7,200	7,493
19	390.1	(467)	(621)	(1,088)
20	393	(186)	(1,554)	(1,740)
21	394	11	82	93
22	395	(45)	26	(19)
23	396	1,399	(2,780)	(1,382)
24	398	6,340	(22,190)	(15,850)
25	TOTAL	(15,509)	(271,049)	(286,558)
26				
27				
28	Depreciation Expense Book			4,459,099
29				
30	Adjustment 2.13			(15,509)
31				
32	Depreciation Expense Adjusted			4,443,590
33				

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consoli** Schedule C-3  
 Test Year Ended December 31, 2019 Page 1 of 2  
 Adjusted Test Year Income Statement

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.8710%
2	Uncollectible Revenue Effective Rate	0.2316%
3	Property Taxes Effective Rate	1.8395%
4	Total Tax Percentage	26.9421%
5		
6	Operating Income % = 100% - Tax Percentage	73.0579%
7		
8		
9		
10		
11	<u>1</u> = Gross Revenue Conversion Factor	
12	Operating Income %	1.368777
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
24	C-3, page 2	A-1
25		

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)																																																																														
<u>Calculation of Gross Revenue Conversion Factor:</u>																																																																																					
1	Revenue		100.0000%																																																																																		
2	Uncollectible Factor (Line 11)		0.2316%																																																																																		
3	Revenues (L1 - L2)		99.7684%																																																																																		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)		26.7105%																																																																																		
5	Subtotal (L3 - L4)		73.0579%																																																																																		
6	Revenue Conversion Factor (L1 / L5)		1.368777																																																																																		
<u>Calculation of Uncollectible Factor:</u>																																																																																					
7	Unity		100.0000%																																																																																		
8	Combined Federal and State Tax Rate (L17)		24.8710%																																																																																		
9	One Minus Combined Income Tax Rate (L7 - L8 )		75.1290%																																																																																		
10	Uncollectible Rate		0.3083%																																																																																		
11	Uncollectible Factor (L9 * L10 )			0.2316%																																																																																	
<u>Calculation of Effective Tax Rate:</u>																																																																																					
12	Operating Income Before Taxes (Arizona Taxable Income)		100.0000%																																																																																		
13	Arizona State Income Tax Rate		4.9000%																																																																																		
14	Federal Taxable Income (L12 - L13)		95.1000%																																																																																		
15	Applicable Federal Income Tax Rate (L55 Col F)		21.0000%																																																																																		
16	Effective Federal Income Tax Rate (L14 x L15)		19.9710%																																																																																		
17	Combined Federal and State Income Tax Rate (L13 +L16)		24.8710%																																																																																		
<u>Calculation of Effective Property Tax Factor</u>																																																																																					
18	Unity		100.0000%																																																																																		
19	Combined Federal and State Income Tax Rate (L17)		24.8710%																																																																																		
20	One Minus Combined Income Tax Rate (L18-L19)		75.1290%																																																																																		
21	Property Tax Factor		2.4485%																																																																																		
22	Effective Property Tax Factor (L20*L21)		1.8395%																																																																																		
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			26.7105%																																																																																	
24	Required Operating Income	\$	6,092,313																																																																																		
25	Adjusted Test Year Operating Income (Loss)	\$	4,658,604																																																																																		
26	Required Increase in Operating Income (L24 - L25)			\$	1,433,710																																																																																
27	Income Taxes on Recommended Revenue (Col. (F), L52)	\$	868,488																																																																																		
28	Income Taxes on Test Year Revenue (Col. (C), L52)	\$	393,868																																																																																		
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)			\$	474,621																																																																																
30	Recommended Revenue Requirement	\$	22,285,380																																																																																		
31	Uncollectible Rate (Line 10)		0.3083%																																																																																		
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$	68,699																																																																																		
33	Adjusted Test Year Uncollectible Expense	\$	-																																																																																		
34	Required Increase in Revenue to Provide for Uncollectible Exp.			\$	68,699																																																																																
35	Property Tax with Recommended Revenue	\$	98,833																																																																																		
36	Property Tax on Test Year Revenue	\$	98,833																																																																																		
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)			\$	-																																																																																
38	Total Required Increase in Revenue (L26 + L29 + L37)			\$	1,977,029																																																																																
<div><div><div>(A)</div><div>(B)</div><div>(C)</div></div><table><tr><th>Total</th><th>Test Year</th><th>Water</th></tr><tr><td>\$</td><td>20,322,951</td><td>\$ 20,322,951</td></tr><tr><td></td><td>15,270,480</td><td>15,270,480</td></tr><tr><td></td><td>3,468,830</td><td>3,468,830</td></tr><tr><td>\$</td><td>1,583,642</td><td>\$ 1,583,642</td></tr><tr><td></td><td>4,9000%</td><td>4,9000%</td></tr><tr><td>\$</td><td>77,598</td><td>\$ 77,598</td></tr><tr><td>\$</td><td>1,506,043</td><td>\$ 1,506,043</td></tr><tr><td></td><td>21.0000%</td><td>21.00%</td></tr><tr><td>\$</td><td>316,269</td><td>\$ 316,269</td></tr><tr><td colspan="3"> </td></tr><tr><td>\$</td><td>316,269</td><td>\$ 316,269</td></tr><tr><td>\$</td><td>393,868</td><td>\$ 393,868</td></tr></table></div> <div><div>(D)</div><div>(E)</div><div>(F)</div></div> <table><tr><th>Total</th><th>Company Recommended</th><th>Water</th></tr><tr><td>\$</td><td>22,285,380</td><td>\$ 22,285,380</td></tr><tr><td></td><td>15,324,578</td><td>15,324,578</td></tr><tr><td></td><td>3,468,830</td><td>3,468,830</td></tr><tr><td>\$</td><td>3,491,973</td><td>\$ 3,491,973</td></tr><tr><td></td><td>4,9000%</td><td>4,9000%</td></tr><tr><td>\$</td><td>171,107</td><td>\$ 171,107</td></tr><tr><td>\$</td><td>3,320,866</td><td>\$ 3,320,865</td></tr><tr><td></td><td>21.00%</td><td>21.00%</td></tr><tr><td>\$</td><td>697,382</td><td>\$ 697,382</td></tr><tr><td colspan="3"> </td></tr><tr><td>\$</td><td>697,382</td><td>\$ 697,382</td></tr><tr><td>\$</td><td>868,489</td><td>\$ 868,488</td></tr></table>								Total	Test Year	Water	\$	20,322,951	\$ 20,322,951		15,270,480	15,270,480		3,468,830	3,468,830	\$	1,583,642	\$ 1,583,642		4,9000%	4,9000%	\$	77,598	\$ 77,598	\$	1,506,043	\$ 1,506,043		21.0000%	21.00%	\$	316,269	\$ 316,269	 			\$	316,269	\$ 316,269	\$	393,868	\$ 393,868	Total	Company Recommended	Water	\$	22,285,380	\$ 22,285,380		15,324,578	15,324,578		3,468,830	3,468,830	\$	3,491,973	\$ 3,491,973		4,9000%	4,9000%	\$	171,107	\$ 171,107	\$	3,320,866	\$ 3,320,865		21.00%	21.00%	\$	697,382	\$ 697,382	 			\$	697,382	\$ 697,382	\$	868,489	\$ 868,488
Total	Test Year	Water																																																																																			
\$	20,322,951	\$ 20,322,951																																																																																			
	15,270,480	15,270,480																																																																																			
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\$	77,598	\$ 77,598																																																																																			
\$	1,506,043	\$ 1,506,043																																																																																			
	21.0000%	21.00%																																																																																			
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Total	Company Recommended	Water																																																																																			
\$	22,285,380	\$ 22,285,380																																																																																			
	15,324,578	15,324,578																																																																																			
	3,468,830	3,468,830																																																																																			
\$	3,491,973	\$ 3,491,973																																																																																			
	4,9000%	4,9000%																																																																																			
\$	171,107	\$ 171,107																																																																																			
\$	3,320,866	\$ 3,320,865																																																																																			
	21.00%	21.00%																																																																																			
\$	697,382	\$ 697,382																																																																																			
\$	697,382	\$ 697,382																																																																																			
\$	868,489	\$ 868,488																																																																																			
55	COMBINED Applicable Federal Income Tax Rate [Col. (D), L53 - Col. (A), L53] / [Col. (D), L45 - Col. (A), L45]					21.0000%																																																																															
56						0.0000%																																																																															
57	WATER Applicable Federal Income Tax Rate [Col. (F), L53 - Col. (C), L53] / [Col. (F), L45 - Col. (C), L45]					21.0000%																																																																															
<u>Calculation of Interest Synchronization:</u>																																																																																					
58	Rate Base		Water																																																																																		
59	Weighted Average Cost of Debt		\$ 72,207,655																																																																																		
60	Synchronized Interest (L59 X L60)		4.80%																																																																																		
			\$ 3,468,830																																																																																		

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

## Summary Cost of Capital

Schedule D-1

Page 1 of 2

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Return
1					
2	Short-Term Debt	\$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	83,329,384	100.00%	5.59%	5.59%
7					
8	Totals	<u>\$ 83,329,384</u>	<u>100.00%</u>		<u>5.59%</u>

Line No.	Description	End of Test Year - Proposed				End of Projected Year - Proposed Rates			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	\$ -	0.00%	0.00%	0.00%	\$ -	0.00%	0.00%	0.00%
16									
17	Long-Term Debt	45,934,380	35.54%	4.80%	1.71%	45,934,380	35.54%	4.80%	1.71%
18									
19	Common Equity	83,329,384	64.46%	10.44%	6.73%	83,329,384	64.46%	10.44%	6.73%
20									
21	Totals	<u>\$ 129,263,764</u>	<u>100.00%</u>		<u>8.44%</u>	<u>\$ 129,263,764</u>	<u>100.00%</u>		<u>8.44%</u>

22  
 23 Supporting Schedules  
 24 D-2, D-3, D-4, E-1

Recap Schedules  
 A-3

25  
 26

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

GWRS Long Term Debt Allocation to Utilities

Schedule D-1

Page 2 of 2

Line

No.

1	
2	Total Global Water Resources, Inc. Long Term Debt
3	115,000,000
4	
5	<b>Allocation to Palo Verde and Santa Cruz</b>
6	

			<b>Less Southwest Plant Debt</b>	<b>Adjusted Debt</b>
7	Palo Verde	58,506,779	14,882,256	43,624,523
8	Santa Cruz	47,850,221	17,939,817	29,910,404
9		106,357,000		

10

11	Amount Allocated to other utilities	8,643,000
----	--	-----------

12

**Allocation based on 2019 Customer Counts**

	<b>Company</b>	<b>Customer Count</b>	<b>Allocation%</b>	
15	North Scottsdale	92	2.8%	240,665
16	Tonopah	413	12.5%	1,080,375
17	Eagletail	57	1.7%	149,107
18	Turner Ranches	963	29.1%	2,519,131
19	Red Rock Sewer	883	26.7%	2,309,857
20	Red Rock Water	896	27.1%	2,343,864
21	<b>Total</b>	3,304	100.0%	8,643,000

22

23

24

25

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Cost of Debt

Schedule D-2  
Page 1 of 2

Line No.		End of Test Year - Actual			
1		Amount	Interest		
2		Outstanding	Rate		
3					
4	Long-Term Debt	-	N/A		
5					
6	Short-Term Debt	-	N/A		
7					
8					
9					
10					
11		End of Test Year - Proposed		End of Projected Year - Proposed Rates	
12		Amount	Interest	Amount	Interest
13		Outstanding (*)	Rate	Outstanding	Rate
14	Long-Term Debt	45,934,380	4.80%	45,934,380	4.80%
15					
16	Short-Term Debt	-	N/A	-	N/A
17					
18					
19					
20					
21					
22					
23					
24					

[illegible]



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule D-3

Cost of Preferred Stock

Line

No.

- 1 Schedule D-3 is not applicable as there is no preferred stock issued or
- 2 outstanding in any of the utilities involved in this rate case.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2019
1	<u>Assets</u>	
2		
3	<b>Account No.</b> Current and Accrued Assets	
4	131 Cash	-
5	132 Special Deposits	-
6	133 Other Special Deposits	941,329
7	134 Working Funds	-
8	135 Temporary Cash Investments	-
9	141 Customer Accounts Receivable	926,116
10	142 Other Accounts Receivable	1,301
11	143 Accumulated Provision for Uncollectable Accounts	(41,451)
12	146 Notes Receivable from Associated Companies	526,980
13	151 Plant Material and Supplies	-
14	162 Prepayments	13,965
15	173 Accrued Utility Revenue	1,210,247
16	174 Miscellaneous Current and Accrued Assets	-
17	Total Current Assets	3,578,487
18		
19	Fixed Assets	
20	101 Utility Plant in Service*	156,011,557
21	103 Property Held for Future Use	-
22	105 Construction Work in Progress	16,582,676
23	108 Accumulated Depreciation	(46,376,502)
24	121 Non-Utility Property	-
25	122 Accumulated Depreciation - Non Utility	-
26	Total Fixed Assets	126,217,731
27		
28	Other Fixed Assets	
29	114 Utility Plant Acquisition Adjustment	916,207
30	Total Other Fixed Assets	916,207
31		
32	Deferred Debits	
33	190 Accumulated Deferred Income Taxes	134,252
34	Total Deferred Debits	134,252
35		
36	Total Assets	\$ 130,712,426
37		
38	<u>Liabilities and Stockholders' Equity</u>	
39		
40	231 Accounts Payable	292,000
41	232 Notes Payable (Current Portion)	-
42	234 Notes Payable to Associated Companies	-
43	235 Customer Deposits	677,530
44	236 Accrued Taxes	620,746
45	237 Accrued Interest	120,998
46	241 Miscellaneous Current and Accrued Liabilities	955,039
47	253 Other Deferred Credits	-
48	Total Current Liabilities	2,666,312
49		
50	252 Advances in Aid of Construction	29,653,990
51	253 Other Deferred Credits	933,084
52	255 Accumulated Deferred Investment Tax Credits	-
53	271 Contributions in Aid of Construction	8,197,080
54	272 Less: Amortization of Contributions	(502,886)
55	281 Accumulated Deferred Income Tax	6,569,714
56	Total Deferred Credits	44,850,982
57		
58	Total Liabilities and Deferred Credits	\$ 47,517,294
59		
60	201 Common Stock Issued	20
61	211 Other Paid-In Capital	58,108,681
62	215 Retained Earnings	25,220,683
63		
64	Total Members' Equity	\$ 83,329,384
65		
66	Total Liabilities and Stockholders' Equity	\$ 130,846,678
67		
68	Supporting Schedules	Recap Schedule

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule E-2

## Comparative Income Statements

Line No.	Test Year Ended 12/31/2019
<b>Operating Revenue</b>	
521 Flat Rate Revenues	17,968,549
522 Measured Revenues	921,804
534 Rents from Wastewater Property	63,911
536 Other Wastewater Revenues	373,423
<b>Total Revenues</b>	<b>19,327,687</b>
<b>Operating Expenses</b>	
701 Salaries and Wages	3,175,878
704 Employee Pensions and Benefits	431,921
710 Purchased Wastewater Treatment	-
711 Sludge Removal Expense	24,876
715 Purchased Power	725,867
716 Fuel for Power Production	-
718 Chemicals	244,940
720 Materials and Supplies	55,618
720.1 Repairs and Maintenance	169,575
720.2 Office Supplies and Expense	-
721 Office Expense	130,368
731 Contractual Services -Engineering	-
732 Contractual Services - Accounting	347,231
733 Contractual Services - Legal	249,955
734 Contractual Services - Management Fees	882,758
735 Contractual Services - Testing	48,421
736 Contractual Services - Other	281,990
740 Rents - Building	85,165
Intentionally Left Blank	
742 Rents - Equipment	29,939
750 Transportation Expenses	108,937
756 Insurance - Vehicle	-
757 Insurance - General Liability	208,213
758 Insurance - Worker's Compensation	44,541
759 Insurance - Other	-
760 Advertising Expense	13,988
766 Regulatory Commission Expense - Rate Case	-
767 Regulatory Commission Expense - Other	34,683
770 Bad Debt Expense	59,581
775 Miscellaneous Expense	1,323,352
403 Depreciation Expense	4,459,099
408 Taxes Other Than Income	98,833
408.11 Property Taxes	1,219,728
408.12 Payroll Taxes	186,060
408.13 Other Taxes and Licenses	2,714
409 Income Taxes	2,397,589
<b>Total Operating Expenses</b>	<b>17,041,820</b>
<b>Operating Income / (Loss)</b>	<b>2,285,868</b>
<b>Other Income / (Expense)</b>	
414 Gain/Loss on Dispositions	(736)
419 Interest and Dividend Income	2,755
421 Non-Utility Income	(7,155)
426 Miscellaneous Non-Utility (Expense)	(898)
427 Interest (Expense)	(59,330)
<b>Total Other Income / (Expense)</b>	<b>(65,364)</b>
<b>Net Income / (Loss)</b>	<b>2,220,503</b>

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
Test Year Ended December 31, 2019  
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	<b>Operating Activities</b>			
3	Net income (loss)	\$ 2,220,503	NA	NA
4	<b>Adjustment to reconcile net income (loss)</b>			
5	Deferred compensation	-	NA	NA
6	Depreciation	4,459,098	NA	NA
7	Amortization	-	NA	NA
8	Amortization of deferred debt issuance costs and discou	-	NA	NA
9	Write-off of debt issuance costs	-	NA	NA
10	Gain on sale of 303 contracts	-	NA	NA
11	(Gain) Loss on Equity Investment	-	NA	NA
12	Other gains and losses	-	NA	NA
13	(Gain) Loss on disposal of fixed assets	736	NA	NA
14	Loss on Sale of Willow Valley	-	NA	NA
15	Provision for doubtful accounts receivable	55,316	NA	NA
16	Deferred income tax (benefit) expense	2,343,495	NA	NA
17	Accounts receivables	(153,520)	NA	NA
18	Other Receivables	108,559	NA	NA
19	Accrued revenue	(46,900)	NA	NA
20	Infrastructure coordination and financing fee receivable	-	NA	NA
21	Income taxes receivable	-	NA	NA
22	Other current assets	37,965	NA	NA
23	Accounts payable and other current liabilities	391,051	NA	NA
24	Other noncurrent assets	(4,499,316)	NA	NA
25	Other noncurrent liabilities	-	NA	NA
26	Deferred revenue and prepaid ICFA fees	-	NA	NA
27	<b>Net cash (used) provided by operating activities</b>	<b>4,916,987</b>	<b>NA</b>	<b>NA</b>
28				
29	<b>Investing Activities</b>			
30	Capital expenditures	(4,491,001)	NA	NA
31	Proceeds from the sale of Willow Valley	-	NA	NA
32	Proceeds from sale of fixed and intangible assets	-	NA	NA
33	(Deposits) withdrawals of restricted cash	(381,259)	NA	NA
34	Deposits	-	NA	NA
35	Advance in aid of construction release	-	NA	NA
36	<b>Net cash used in investing activities</b>	<b>(4,872,260)</b>	<b>NA</b>	<b>NA</b>
37				
38	<b>Financing Activities</b>			
39	Proceeds from bond	-	NA	NA
40	Deposits in bond service fund	-	NA	NA
41	Proceeds withdrawn from bond service fund	-	NA	NA
42	Repayments of bond debt	-	NA	NA
43	(Deposit into)/ redemption from escrow for debt servic	-	NA	NA
44	Loan borrowings	-	NA	NA
45	Loan repayments	-	NA	NA
46	Principal payments under capital lease	-	NA	NA
47	Payment of Sonoran acquisition liability	-	NA	NA
48	Acquisition of utilities, deferred acquisition payments	-	NA	NA
49	Financing costs paid	-	NA	NA
50	Debt issuance costs paid	-	NA	NA
51	Advances in aid of construction	265,876	NA	NA
52	Dividends Paid	-	NA	NA
53	Proceeds from sale of stock	-	NA	NA
54	Contributions in aid of construction under ICFA agreem	-	NA	NA
55	Payments of offering costs for sale of stock	-	NA	NA
56	Refunds of advances for construction	(310,580)	NA	NA
57	<b>Net cash (used) provided by financing activities</b>	<b>(44,704)</b>	<b>NA</b>	<b>NA</b>
58	<b>Net change in cash</b>			

Recap Schedule  
A-5

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule E-4

Test Year Ended December 31, 2019

## Statement of Changes in Stockholders' Equity

Line No.		Common Stock		Additional	Retained	Total
		Shares	Amount	Paid-In-Capital	Earnings	
1						
2	Balance - December 31, 2016	-	\$ -	NA	NA	NA
3						
4	Net Income					
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass				-	-
9						
10	Balance - December 31, 2017	-	\$ -	NA	NA	NA
11						
12	Net Income					
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass					
17						
18	Balance - December 31, 2018	-	\$ -	NA	NA	NA
19						
20	Net Income					-
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass				-	-
25						
26	Balance - December 31, 2019	1,000	\$ 10	\$ 58,108,681	\$ 25,220,683	\$ 83,329,374
27	check		20	58,108,681	25,220,683	83,329,384
28						
29						

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule E-5

Test Year Ended December 31, 2019

Detail Plant in Service

Line No.		End of Prior Year 12/31/2018	Net Additions	End of Test Year 12/31/2019
1	Utility Plant in Service			
2	351 Organization	\$ 11,982,22	\$ -	\$ 11,982,22
3	352 Franchises	59,751	-	59,751
4	353 Land and Land Rights	205,929	75,162	281,091
5	354 Structures and Improvements	31,724,994	7,666,613	39,391,607
6	355 Power Generation Equipment	1,362,303	-	1,362,303
7	360 Collections Wastewater - Force	5,162,589	8,788	5,171,377
8	361 Collections Wastewater - Gravity	56,499,661	1,264,542	57,764,202
9	362 Special Collecting Structures	552,632	142,500	695,132
10	363 Services to Customers	5,440,953	524,072	5,965,025
11	364 Flow Measuring Devices	58,628	801	59,429
12	365 Flow Measuring Installations	-	-	-
13	366 Reuse Services	32,602	12,770	45,372
14	367 Reuse Meters & Meter Installations	-	-	-
15	370 Receiving Wells	1,183,361	-	1,183,361
16	371 Pumping Equipment	5,386,805	360,140	5,746,945
17	374 Reuse Distribution Reservoirs	1,643,919	13,452	1,657,371
18	375 Reuse Trans. And Distr. Equipment	15,229,942	(55,064)	15,174,878
19	380 Treatment and Disposal Equipment	14,455,580	1,007,203	15,462,782
20	381 Plant Sewers	743,694	46,009	789,702
21	382 Outfall Sewer Lines	353,645	-	353,645
22	389 Other Plant and Misc. Equipment	2,424,936	20,100	2,445,036
23	390 Office Furniture and Equipment	44,869	71,003	115,872
24	390.1 Computer & Software	28,683	341,334	370,017
25	391 Transportation Equipment	372,126	209,041	581,168
26	392 Stores Equipment	-	-	-
27	393 Tools, Shop and Garage Equipment	192,474	3,248	195,721
28	394 Laboratory Equipment	18,915	4,727	23,642
29	395 Power Operated Equipment	187,809	(1,626)	186,183
30	396 Communication Equipment	78,122	2,387	80,508
31	397 Miscellaneous Equipment	582,120	15,765	597,885
32	398 Other Tangible Plant	163,414	76,157	239,571
33				
34				
35				
36	Total Utility Plant in Service	\$ 144,202,434	\$ 11,809,123	\$ 156,011,557
37				
38	107 Construction Work in Progress	\$ 15,988,335	594,341	\$ 16,582,676
39				
40	Total Plant	\$ 160,190,769	12,403,464	\$ 172,594,233
41				
42	Total Accum. Depreciation	\$ (41,399,878)	(4,976,624)	\$ (46,376,502)
43				
44	Total Net Plant	\$ 118,790,891	\$ 7,426,840	\$ 126,217,731

Recap Schedules  
E-1 and A-4

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule E-6

Test Year Ended December 31, 2019

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1	Operating Revenues			
2	Residential	\$ 17,559,143	NA	NA
3	Commercial	899,039	NA	NA
4	Recycled	961,692	NA	NA
5				
6	Total Water Sales	\$ 19,419,874	NA	NA
7				
8	Adjustments	\$ (529,521)		
9				
10	Miscellaneous	437,334	NA	NA
11				
12	Total Operating Revenues	\$ 19,327,687	NA	NA
13				
14	OPERATING EXPENSES:			
15	Operating Expenses (less tax and depreciation)	\$ 8,962,689	NA	NA
16				
17	Depreciation	\$ 4,459,099	NA	NA
18				
19	TAXES			
20	Income Taxes	\$ 2,397,589	NA	NA
21	Property taxes	1,219,728	NA	NA
22	Other Taxes and Licenses	2,714	NA	NA
23				
24				
25	TOTAL TAXES	\$ 3,620,031	NA	NA
26				
27	Total Operating Expenses	\$ 17,041,820	NA	NA
28				
29	Operating Income/(Loss)	\$ 2,285,868	NA	NA
30				Recap Schedule
31				E-2

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule E-7

Test Year Ended December 31, 2019

## Operating Statistics

Line No.	Wastewater Statistics	Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Total Gallons Treated (in thousands)	1,124,611	NA	NA
3				
4	Wastewater Revenues from Customers	1,124,611	NA	NA
5				
6	Year End Number of Customers	1,124,611	NA	NA
7				
8	Annual Gallons (in Thousands)			
9	Treated Per Year End Customer	1.00	NA	NA
10				
11	Annual Revenue Per Year End Customer	\$ 1	NA	NA
12				
13	Pumping Costs per Year End Customer	\$ 31.28	NA	NA
14				
15	Pumping Cos per 1,000 Gallons	\$ 0.61	NA	NA
16				
17	Treatment Costs per 1,000 Gallons	\$ 0.22	NA	NA
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule E-8

**Taxes Charged to Operations**

Line No.		Test Year Ended 12/31/2019	Prior Year Ended 12/31/2018	Prior Year Ended 12/31/2017
1				
2	Federal Taxes			
3	Income	\$ 2,329,744	\$ 2,199,030	\$ 1,348,643
4	FICA (Employer's) *	\$ 183,691	\$ 161,452	\$ 147,451
5	Unemployment *	\$ 1,628	\$ 1,295	\$ 1,220
6	Total Federal Taxes	\$ 2,515,063	\$ 2,361,777	\$ 1,497,314
7				
8				
9	State Taxes			
10	Income			
11	Property	\$ 609,224	\$ 550,681	\$ 546,064
12	Other	\$ 91,305	\$ 103,719	\$ 104,258
13	Unemployment *	\$ 742	\$ 5,852	\$ 8,517
14	Total State Taxes	\$ 769,116	\$ 660,276	\$ 658,839
15				
16				
17	Total Taxes to Operations	<u>\$ 3,284,178</u>	<u>\$ 3,022,053</u>	<u>\$ 2,156,153</u>

\* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

Page 1 Of 4

Line  
No.

1 **Following are the significant accounting policies for Global Water. Please note that some of these**  
2 **accounting policies may only be applicable to the parent company, GWRI.**

3 **Basis of Presentation and Principles of Consolidation**

4 The Company's financial statements have been prepared in accordance with accounting principles generally  
5 accepted in the United States of America ("GAAP").

6 The Company prepares its financial statements in accordance with the rules and regulations of the Securities  
7 and Exchange Commission ("SEC"). The preparation of the financial statements in conformity with GAAP  
8 requires management to make estimates and assumptions that affect the reported amounts of assets and  
9 liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the  
10 reported amounts of income and expenses during the reporting period. Actual results could differ from those  
11 estimates.

12 The Company qualifies as an "emerging growth company", as defined in the Jumpstart Our Business Startups  
13 Act of 2012 (the "JOBS Act"), under the rules and regulations of the SEC. An emerging growth company may  
14 take advantage of specified reduced reporting and other requirements that are otherwise applicable generally  
15 to public companies. The Company has elected to take advantage of these provisions for up to five years or  
16 such earlier time that the Company is no longer an emerging growth company. The Company has elected to  
17 take advantage of some of the reduced disclosure obligations regarding financial statements. Also, as an  
18 emerging growth company, the Company can elect to delay adopting new or revised accounting standards  
19 issued subsequent to the enactment of the JOBS Act until such time as those standards apply to private  
20 companies. The Company has chosen to take advantage of this extended accounting transition provision.

21 **Significant Accounting Policies**

22 *Regulation*

23 Our regulated utilities and certain other balances are subject to regulation by the ACC and are therefore  
24 subject to Accounting Standards Codification Topic 980, *Regulated Operations* ("ASC 980").

25 *Property, plant, and equipment*

26 Property, plant, and equipment is stated at cost less accumulated depreciation provided on a straight-line.  
27 Depreciation rates for asset classes of utility property, plant, and equipment are established by the ACC. The  
28 cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility  
29 property, plant, and equipment. When units of utility property are replaced, renewed, or retired, their cost  
30 plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.  
31 For non-utility property, plant, and equipment, depreciation is calculated by the straight-line method over the  
32 estimated useful lives of depreciable assets. Cost and accumulated depreciation for non-utility property, plant,  
33 and equipment retired or disposed of are removed from the accounts and any resulting gain or loss is included  
34 in earnings.

35 In addition to third party costs, direct personnel costs and indirect construction overhead costs may be  
36 capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of  
37 the constructed assets, which represents the cost of debt associated with construction activity. Expenditures  
38 for maintenance and repairs are charged to expense.

39 *Revenue Recognition—Water Services*

40 Water services revenues are recorded when service is rendered, or water is delivered to customers. However,  
41 in addition to the monthly basic service charge, the determination and billing of water sales to individual  
42 customers is based on the reading of their meters, which occurs on a systematic basis throughout the month.  
43 At the end of each reporting period, amounts of water delivered to customers since the date of the last meter  
44 reading are estimated and the corresponding unbilled revenue is recorded.

45 Water connection fees are the fees associated with the application process to set up a customer to receive  
46 utility service on an existing water meter. These fees are approved by the ACC through the regulatory process  
47 and are set based on the costs incurred to establish services including the application process, billing setup,  
48 initial meter reading, and

49  
50  
51  
52  
53  
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56  
57  
58

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

Page 2 Of 4

Line  
No.

1 service transfer. Because the amounts charged for water connection fees are set by our regulator and not  
2 negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the  
3 culmination of a separate earnings process and are recognized when the service is provided.  
4 Meter installation fees are the fees charged to developers or builders associated with installing new water  
5 meters. Certain fees for meters are regulated by the ACC and are refundable to the end customer over a period  
6 of time. Refundable meter installation fees are recorded as a liability upon receipt. These fees are recognized  
7 as revenue when the service is rendered, or when a water meter is installed.  
8 *Revenue Recognition—Wastewater and Recycled Water Services*  
9 Wastewater service revenues are generally recognized when service is rendered. Wastewater services are  
10 billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on  
11 volumetric fees.  
12 *Revenue Recognition—Unregulated Revenues*  
13 Unregulated Revenues represent those revenues that are not subject to the ratemaking process of the  
14 ACC. Unregulated revenues are limited to rental revenue and imputed revenues resulting from certain  
15 infrastructure coordination and financing agreement arrangements ("ICFAs").  
16 *Allowance for Doubtful Accounts*  
17 Provisions are made for doubtful accounts due to the inherent uncertainty around the collectability of accounts  
18 receivable. The allowance for doubtful accounts is recorded as bad debt expense, and is classified as general  
19 and administrative expense. The allowance for doubtful accounts is determined considering the age of the  
20 receivable balance, type of customer (e.g., residential or commercial), payment history, as well as specific  
21 identification of any known or expected collectability issues.  
22 *Cash and Cash Equivalents*  
23 Cash and cash equivalents include all highly liquid investments in debt instruments with an original maturity of  
24 three months or less.  
25 *Restricted Cash*  
26 Restricted cash represents cash deposited relating to HUF tariffs, asset retirement obligations and pending  
27 legal matters. *Income Taxes*  
28 The Company utilizes the asset and liability method of accounting for income taxes. Under the asset and  
29 liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributable  
30 to differences between the financial statement carrying amounts of existing assets and liabilities and their  
31 respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply  
32 to taxable income in the years in which those temporary differences are expected to be recovered or settled.  
33 Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely  
34 than not that some portion or all of the deferred tax assets will not be realized.  
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## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

Schedule E-9

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Line  
No.

We evaluate uncertain tax positions using a two-step approach. Recognition (step one) occurs when we conclude that a tax position, based solely on its technical merits, is more-likely-than-not to be sustained upon examination. Measurement (step two) determines the amount of benefit that more-likely-than-not will be realized upon settlement. Derecognition of a tax position that was previously recognized would occur when we subsequently determine that a tax position no longer meets the more-likely-than-not threshold of being sustained. The use of a valuation allowance as a substitute for derecognition of tax positions is prohibited, and to the extent that uncertain tax positions exist, we provide expanded disclosures.

*Goodwill*

Goodwill represents the excess purchase price over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized, it is instead tested for impairment annually, or more often, if circumstances indicate a possible impairment may exist. As required, we evaluate goodwill for impairment annually, and do so as of November 1 of each year, and at an interim date if indications of impairment exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, overall financial performance, and entity specific events to determine whether it is more likely than not that the fair value of an operating and reportable segment is less than its carrying amount. We utilize internally developed discounted future cash flow models, third-party appraisals, or broker valuations to determine the fair value of the reporting unit. Under the discounted cash flow approach, we utilize various assumptions requiring judgment, including projected future cash flows, discount rates, and capitalization rates. Our estimated future cash flows are based on historical data, internal estimates, and external sources. We then compare the estimated fair value to the carrying value. If the carrying value is in excess of the fair value, an impairment charge is recorded to asset impairments within our consolidated statement of operations in the amount by which the reporting unit's carrying value exceeds its fair value, limited to the carrying value of goodwill.

*Intangible Assets*

Intangible assets not subject to amortization consist of certain permits expected to be renewable indefinitely, water rights and certain service areas acquired in transactions which did not meet the definition of business combinations for accounting purposes, and are considered to have indefinite lives. Intangible assets with indefinite lives are not amortized but are tested for impairment annually, or more often if certain circumstances indicate a possible impairment may exist. Amortized intangible assets consist primarily of acquired ICFA contract rights.

*Debt Issuance Costs*

In connection with the issuance of some of our long-term debt, we have incurred legal and other costs that we believe are directly attributable to realizing the proceeds of the debt issued. These costs are netted against long-term debt and amortized as interest expense using the effective interest method over the term of the respective debt.

*Impairment of Long-Lived Assets*

Management evaluates the carrying value of long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. If an indicator of possible impairment exists, an undiscounted cash flow analysis would be prepared to determine whether there is an actual impairment. Measurement of the impairment loss is based on the fair value of the asset. Generally, fair value will be determined using appraisals or valuation techniques such as the present value of expected future cash flows.

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Notes to Financial Statements

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58*Advances and Contributions in Aid of Construction*

The Company has various agreements with developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the developers and are considered refundable advances for construction. These AIAC are non-interest-bearing and are subject to refund to the developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements' refunding period, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. CIAC are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant. For rate-making purposes, utility plant funded by AIAC or CIAC are generally excluded from rate base.

*Fair Value of Financial Instruments*

The carrying values of cash equivalents, trade receivables, and accounts payable approximate fair value due to the short-term maturities of these instruments. Portions of these non-interest-bearing instruments are payable annually through 2032 and amounts not paid by the contract expiration dates become nonrefundable. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels, and future rate increases. However, the fair value of these amounts would be less than their carrying value due to the non-interest-bearing feature.

*Segments*

Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker ("CODM") in deciding how to allocate resources and in assessing operating performance. In consideration of ASC 280—*Segment Reporting* the Company notes it is not organized around specific products and services, geographic regions, or regulatory environments. The Company currently operates in one geographic region within the State of Arizona, wherein each operating utility operates within the same regulatory environment. While the Company reports its revenue, disaggregated by service type, on the face of its Statements of Operations, the Company does not manage the business based on any performance measure at the individual revenue stream level. The Company does not have any customers that contribute more than 10% to the Company's revenues or revenue streams. Additionally, we note that the CODM uses consolidated financial information to evaluate the Company's performance, which is the same basis on which he communicates the Company's results and performance to the Board of Directors. It is upon this consolidated basis from which he bases all significant decisions regarding the allocation of the Company's resources on a consolidated level. Based on the information described above and in accordance with the applicable literature, management has concluded that the Company is currently organized and operated as one operating and reportable segment.

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule F-1

Test Year Ended December 31, 2019

Projected Income Statements - Present and Proposed

Line No.		Test Year Actual 12/31/2019	Present Rates Year Ended 12/31/2020	Adjustments	Proposed Rates Year Ended 12/31/2020
1	Operating Revenues	\$ 19,327,687	\$ 20,322,951	\$ 1,962,429	\$ 22,285,380
2					
3	701 Salaries and Wages	3,175,878	3,577,556	-	3,577,556
4	704 Employee Pensions and Benefits	431,921	431,921	-	431,921
5	710 Purchased Wastewater Treatment	-	-	-	-
6	711 Sludge Removal Expense	24,876	24,876	-	24,876
7	715 Purchased Power	725,867	744,051	-	744,051
8	716 Fuel for Power Production	-	-	-	-
9	718 Chemicals	244,940	251,449	-	251,449
10	720 Materials and Supplies	55,618	55,618	-	55,618
11	720 Repairs and Maintenance	169,575	169,575	-	169,575
12	720 Office Supplies and Expense	-	-	-	-
13	721 Office Expense	130,368	150,526	-	150,526
14	731 Contractual Services -Engineering	-	-	-	-
15	732 Contractual Services - Accounting	347,231	347,231	-	347,231
16	733 Contractual Services - Legal	249,955	249,955	-	249,955
17	734 Contractual Services - Management Fees	882,758	-	-	-
18	735 Contractual Services - Testing	48,421	48,421	-	48,421
19	736 Contractual Services - Other	281,990	753,188	-	753,188
20	740 Rents - Building	85,165	85,165	-	85,165
21	0 Intentionally Left Blank	-	-	-	-
22	742 Rents - Equipment	29,939	29,939	-	29,939
23	750 Transportation Expenses	108,937	108,937	-	108,937
24	756 Insurance - Vehicle	-	-	-	-
25	757 Insurance - General Liability	208,213	208,213	-	208,213
26	758 Insurance - Worker's Compensation	44,541	44,541	-	44,541
27	759 Insurance - Other	-	-	-	-
28	760 Advertising Expense	13,988	13,988	-	13,988
29	766 Regulatory Commission Expense - Rate Case	-	-	-	-
30	767 Regulatory Commission Expense - Other	34,683	9,821	-	9,821
31	770 Bad Debt Expense	59,581	62,649	6,050	68,699
32	775 Miscellaneous Expense	1,323,352	1,343,512	-	1,343,512
33	403 Depreciation Expense	4,459,099	4,730,565	-	4,730,565
34	408 Taxes Other Than Income	98,833	98,833	-	98,833
35	408 Property Taxes	1,219,728	1,541,176	48,049	1,589,225
36	408 Payroll Taxes	186,060	186,060	-	186,060
37	408 Other Taxes and Licenses	2,714	2,714	-	2,714
38	409 Income Taxes	2,397,589	393,868	474,621	868,489
39	Total Operating Expenses	17,041,820	15,664,347		16,193,067
40					
41	Operating Income / (Loss)	2,285,868	4,658,604		6,092,313
42					
43	OTHER INCOME / (EXPENSE)				
44	414 Gain/Loss on Dispositions	-735.97	(736)	-	(736)
45	419 Interest and Dividend Income	2,755	2,755	-	2,755
46	421 Non-Utility Income	(7,155)	(7,155)	-	(7,155)
47	426 Miscellaneous Non-Utility (Expense)	(898)	(898)	-	(898)
48	427 Interest (Expense)	(59,330)	(59,330)	-	(59,330)
49	Total Other Income / (Expense)	(65,364)	(65,364)	-	(65,364)
50					
51	NET INCOME / (LOSS)	\$ 2,220,503	\$ 4,593,240	\$ -	\$ 6,026,949

Supporting Schedule  
E-2Recap Schedule  
A-2

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule F-2

Test Year Ended December 31, 2019

Projected Statements of Changes in Financial Position

Present and Proposed Rates

Line No.		Test Year 12/31/2019	Projected Year	
			Present Rates 12/31/2020	Proposed Rates 12/31/2020
1	<b>Operating Activities</b>			
2	Net income (loss)	\$ 2,220,503	\$ 4,593,240	\$ 6,026,949
3	<b>Adjustment to reconcile net income (loss)</b>			
4	Deferred compensation	-	-	-
5	Depreciation	4,459,098	4,730,565	4,730,565
6	Amortization	-	-	-
7	Amortization of deferred debt issuance costs and discounts	-	-	-
8	Write-off of debt issuance costs	-	-	-
9	Gain on sale of 303 contracts	-	-	-
10	(Gain) Loss on Equity Investment	-	-	-
11	Other gains and losses	-	-	-
12	(Gain) Loss on disposal of fixed assets	736	736	736
13	Loss on Sale of Willow Valley	-	-	-
14	Provision for doubtful accounts receivable	55,316	55,316	55,316
15	Deferred income tax (benefit) expense	2,343,495	2,343,495	2,343,495
16	Accounts receivables	(153,520)	(153,520)	(153,520)
17	Other Receivables	108,559	108,559	108,559
18	Accrued revenue	(46,900)	(46,900)	(46,900)
19	Infrastructure coordination and financing fee receivable	-	-	-
20	Income taxes receivable	-	-	-
21	Other current assets	37,965	37,965	37,965
22	Accounts payable and other current liabilities	391,051	391,051	391,051
23	Other noncurrent assets	(4,499,316)	(4,499,316)	(4,499,316)
24	Other noncurrent liabilities	-	-	-
25	Deferred revenue and prepaid ICFA fees	-	-	-
26	<b>Net cash (used) provided by operating activities</b>	<b>4,916,987</b>	<b>7,561,191</b>	<b>8,994,900</b>
27				
28	<b>Investing Activities</b>			
29	Capital expenditures	(4,491,001)	(1,809,879)	(1,809,879)
30	Proceeds from the sale of Willow Valley	-	-	-
31	Proceeds from sale of fixed and intangible assets	-	-	-
32	(Deposits) withdrawals of restricted cash	(381,259)	(381,259)	(381,259)
33	Deposits	-	-	-
34	Advance in aid of construction release	-	-	-
35	<b>Net cash used in investing activities</b>	<b>(4,872,260)</b>	<b>(2,191,138)</b>	<b>(2,191,138)</b>
36				
37	<b>Financing Activities</b>			
38	Proceeds from bond	-	-	-
39	Deposits in bond service fund	-	-	-
40	Proceeds withdrawn from bond service fund	-	-	-
41	Repayments of bond debt	-	-	-
42	(Deposit into)/ redemption from escrow for debt service	-	-	-
43	Loan borrowings	-	-	-
44	Loan repayments	-	-	-
45	Principal payments under capital lease	-	-	-
46	Payment of Sonoran acquisition liability	-	-	-
47	Acquisition of utilities, deferred acquisition payments	-	-	-
48	Financing costs paid	-	-	-
49	Debt issuance costs paid	-	-	-
50	Advances in aid of construction	265,876	265,876	265,876
51	Dividends Paid	-	-	-
52	Proceeds from sale of stock	-	-	-
53	Contributions in aid of construction under ICFA agreements	-	-	-
54	Payments of offering costs for sale of stock	-	-	-
55	Refunds of advances for construction	(310,580)	(310,580)	(310,580)
56	<b>Net cash (used) provided by financing activities</b>	<b>(44,704)</b>	<b>(44,704)</b>	<b>(44,704)</b>
57	<b>Net change in cash</b>	<b>23</b>	<b>5,325,348</b>	<b>6,759,057</b>
58				
59	<u>Supporting Schedules:</u>			Recap Schedules
60	E-3			A-5
61	F-3			

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule F-3

Test Year Ended December 31, 2019

Projected Construction Requirements

Line No.	Property Classification	Through 12/31/2020	Through 12/31/2021	Through 12/31/2022
1				
2	Waste Water Treatment	\$ 682,200	\$ 1,570,000	\$ 730,000
3				
4	Collection Systems	319,500	325,000	310,000
5				
6	Recycled Water	155,000	1,405,000	30,000
7				
8	SCADA	20,000	40,000	40,000
9				
10	Other	633,179	161,000	216,000
11				
12	Totals	\$ 1,809,879	\$ 3,501,000	\$ 1,326,000

Recap Schedules  
F-2 and A-4



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule F-4

Test Year Ended December 31, 2019

**Assumptions**

Line

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Revenues and expenses were projected using the pro forma changes to the test year ending December 31, 2019. Actual expenses incurred during the test year ending December 31, 2019, were considered when developing pro forma adjustments. Where known and measurable changes are expected to occur, those changes are applied to determine pro form adjustments.

Construction forecasts are based on estimated plant requirements including new facilities, the replacement of existing facilities, and the improvement and maintenance of infrastructure necessary to ensure safe and reliable service.

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Cost of Service Study Schedules G-1 thru G-7

The Company did not perform a Cost of Service Study, for the reasons explained in Paragraph 10 of the Company's Rate Application.

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Schedule H-1

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Line No.	Customer Classification	[A] Revenue at 2019 Rates Sch. H-2 Col. C	[B] Revenue Annualized and adjusted for 2021 Rates	[C] Proposed Rates Sch. H-2 Col. F	[D] Proposed Increase Amount	[E] %
1						
2	Residential	\$ 17,559,143	\$ 18,443,606	\$ 19,505,055	\$ 1,061,449	5.8%
3	Commercial	899,039	993,757	1,056,919	63,162	6.4%
4	Recycled	961,692	1,124,017	1,290,442	166,425	14.8%
5						
6	Total Waste Water Revenues	\$ 19,419,874	\$ 20,561,381	\$ 21,852,417	\$ 1,291,036	6.3%
7						
8	Other Revenues (Sch. C-1, L4 and L5)	437,334	437,334	437,334	-	0.0%
9						
10	Adjustment	(529,521)	(529,521)	(4,371)	525,149	-99.2%
11						
12	TCJA Credit Phase In		(146,244)		146,244	-100.0%
13						
14	Total Operating Revenues	\$ 19,327,687	\$ 20,322,951	\$ 22,285,380	\$ 1,962,429	9.7%
15						
16						
17	Revenue Reconciliation					
18		Flat Rate Waste				
19	Revenue Per Book	\$ 17,968,549	\$ 921,804	\$ 18,890,353	Proposed	
20					Rates Variance	
21	Tax Act Refund	\$ 545,169	\$ -	\$ 545,169	4,371	
22	Accrued Revenue Consumption	\$ -	\$ 34,247	\$ 34,247		
23	Accrued Revenue Basic Meter Charge	\$ (81,148)	\$ -	\$ (81,148)		
24	Accrued Revenue Tax Act Refund	\$ 8,776	\$ -	\$ 8,776		
25	Bill Adjustments	\$ -	\$ 4,711	\$ 4,711		
26	Intercompany Bills	\$ 19,590	\$ 922	\$ 20,512		
27						
28	Wastewater Revenue Adjusted	\$ 18,460,936	\$ 961,683	\$ 19,422,619		
29						
30	Bill Count Revenue	\$ 18,458,182	\$ 961,692	\$ 19,419,874		
31						
32	Variance	\$ 2,754	\$ (8)	\$ 2,746		
33	Variance%	0.0149%	-0.0009%	0.0141%		
34						
35	Supporting Schedules				Recap Schedule	
36	H-2				A-1	

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-2

Page 1 of 4

Line No.	Class of Service	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
		Bill Count Water Revenues								
		Average Number of Customers	Average Consumption	Revenue at 2019 Rates	Revenue at 2021 Rates	Annualization Adjustments*	Adjusted Present Rates	Proposed Rates	Proposed Increase [I -H]	%
1										
2	5/8" Residential	1,560	N/A	\$ 1,433,890	\$ 1,516,265	\$ 2,168	\$ 1,518,433	\$ 1,393,314	\$ (125,119)	-8.24%
3	3/4" Residential	19,723	N/A	16,107,896	16,455,804	451,639	16,907,443	18,092,778	1,185,336	7.01%
4	1" Residential	9	N/A	17,356	17,731	-	17,731	18,963	1,232	6.95%
5	5/8" Commercial	4	N/A	3,267	3,337	-	3,337	3,569	232	6.95%
6	3/4" Commercial	4	N/A	3,267	3,337	817	4,154	4,462	308	7.40%
7	1" Commercial	26	N/A	52,615	54,548	8,160	62,708	65,254	2,546	4.06%
8	1.5" Commercial	41	N/A	168,039	172,291	4,084	176,374	187,386	11,012	6.24%
9	2" Commercial	75	N/A	491,350	504,056	58,739	562,795	599,046	36,251	6.44%
10	3" Commercial	6	N/A	78,408	80,096	-	80,096	85,662	5,566	6.95%
11	4" Commercial	5	N/A	102,094	104,292	-	104,292	111,539	7,247	6.95%
12	Recycled	16	3,663,613	961,692	1,124,017	-	1,124,017	1,290,442	166,425	14.81%
13										
14										
15	Total Residential	21,292	N/A	\$ 17,559,143	\$ 17,989,800	\$ 453,807	\$ 18,443,606	\$ 19,505,055	\$ 1,061,449	5.76%
16	Total Commercial	161	N/A	899,039	921,958	71,799	993,757	1,056,919	63,162	6.36%
17	Recycled	16	3,663,613	961,692	1,124,017	-	1,124,017	1,290,442	166,425	14.81%
18	Totals	21,469		19,419,874	20,035,775	525,606	20,561,381	21,852,417	1,291,036	6.28%

\*Adjustment C-2.11

Supporting Schedules

Recap Schedules

H-1

## Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-2

Page 2 of 4

Line No.	Class of Service	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
		Average Number of Customers	Average Consumption	Bill Count Water Revenues						
				Revenue at 2019 Rates	Revenue at 2020 Rates	Annualization Adjustments*	Adjusted Present Rates	Proposed Rates	Proposed Increase [I -H]	%
1										
2	5/8" Residential	860	N/A	\$ 862,254	\$ 932,282	\$ 2,168	\$ 934,451	\$ 1,124,859	\$ 190,408	20.38%
3	3/4" Residential	-	N/A	-	-	-	-	-	-	
4	1" Residential	-	N/A	-	-	-	-	-	-	
5	5/8" Commercial	-	N/A	-	-	-	-	-	-	
6	3/4" Commercial	-	N/A	-	-	-	-	-	-	
7	1" Commercial	-	N/A	-	-	-	-	-	-	
8	1.5" Commercial	1	N/A	4,691	5,423	-	5,423	6,544	1,120	20.66%
9	2" Commercial	2	N/A	14,912	17,355	-	17,355	20,940	3,585	20.66%
10	3" Commercial	-	N/A	-	-	-	-	-	-	
11	4" Commercial	-	N/A	-	-	-	-	-	-	
12	1" Irrigation	3	N/A	7,182	8,135	-	8,135	9,816	1,680	20.66%
13	Recycled	5	272,286	14,790	14,790	-	14,790	16,112	1,322	8.93%
14										
15										
16	Total Residential	860	N/A	\$ 862,254	\$ 932,282	\$ 2,168	\$ 934,451	\$ 1,124,859	\$ 190,408	20.38%
17	Total Commercial	3	N/A	19,603	22,778	-	22,778	27,483	4,705	20.66%
18	Total Irrigation	3		7,182	8,135					
19	Recycled	5	272,286	14,790	14,790	-	14,790	16,112	1,322	8.93%
20	Totals	871		903,829	977,986	2,168	972,019	1,168,454	196,435	20.21%

\*Adjustment C-2.11

Supporting Schedules

Recap Schedules

H-1

Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated  
 Test Year Ended December 31, 2019  
 Classification - Present and Proposed Rates

Schedule H-2  
 Page 3 of 4

Line No.	Class of Service	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
		Bill Count Water Revenues								
		Average Number of Customers	Average Consumption	Revenue at 2019 Rates	Revenue at 2021 Rates	Annualization Adjustments*	Adjusted Present Rates	Proposed Rates	Proposed Increase [I -H]	%
1										
2	5/8" Residential	700	N/A	\$ 571,636	\$ 583,982	\$ -	\$ 583,982	\$ 616,441	\$ 32,458	5.56%
3	3/4" Residential	19,723	N/A	16,107,896	16,455,804	\$ 451,639	\$ 16,907,443	17,857,473	\$ 950,030	5.62%
4	1" Residential	9	N/A	17,356	17,731	\$ -	\$ 17,731	18,716	\$ 985	5.56%
5	5/8" Commercial	4	N/A	3,267	3,337	\$ -	\$ 3,337	3,523	\$ 185	5.56%
6	3/4" Commercial	4	N/A	3,267	3,337	\$ 817	\$ 4,154	4,404	\$ 250	6.01%
7	1" Commercial	23	N/A	45,433	46,413	\$ 8,160	\$ 54,573	57,800	\$ 3,227	5.91%
8	1.5" Commercial	40	N/A	163,349	166,867	\$ 4,084	\$ 170,951	180,545	\$ 9,594	5.61%
9	2" Commercial	73	N/A	476,438	486,701	\$ 58,739	\$ 545,440	577,164	\$ 31,724	5.82%
10	3" Commercial	6	N/A	78,408	80,096	\$ -	\$ 80,096	84,548	\$ 4,452	5.56%
11	4" Commercial	5	N/A	102,094	104,292	\$ -	\$ 104,292	110,089	\$ 5,797	5.56%
12	Recycled	11	5,202,754	946,901	1,109,227	\$ -	\$ 1,109,227	1,247,020	\$ 137,793	12.42%
13										
14										
15	Total Residential	20,432	N/A	\$ 16,696,889	\$ 17,057,517	\$ 451,639	\$ 17,509,156	\$ 18,492,630	\$ 983,474	5.62%
16	Total Commercial	155	N/A	872,254	891,044	71,799	962,844	1,018,073	55,229	5.74%
17	Recycled	11	5,202,754	946,901	1,109,227	-	1,109,227	1,247,020	137,793	12.42%
18	Totals	20,598		18,516,044	19,057,789	523,438	19,581,227	20,757,723	1,176,496	6.01%

\*Adjustment C-2.11

Supporting Schedules

Recap Schedules  
 H-1

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-2

Test Year Ended December 31, 2019

Page 4 of 4

Classification - Present and Proposed Rates

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 35.00	\$ -	5,549	\$ -
3	Reconnect	35.00	35.00	-	3,589	-
4	NSF Fees	30.00	30.00	-	3	-
5						
6	Proposed Misc. Service Charge Increase					<u>\$ -</u>
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Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated  
 Test Year Ended December 31, 2019  
 Present and Proposed Rates

Schedule H-3  
 Page 1 of 2

**Monthly Minimum Charges:**

Current Palo Verde Customers							
Basic Service Charge							
Meter Size (All Classes)	Present (2021)	Proposed (2022)	Change	Proposed (2023)	Change	Proposed (2024)	Change
5/8" X 3/4" Meter	\$ 69.53	\$ 70.04	\$ 0.51	\$ 72.29	\$ 2.25	\$ 74.36	\$ 2.07
3/4" Meter	69.53	70.04	0.51	72.29	2.25	74.36	2.07
1" Meter	173.83	175.11	1.28	180.73	5.63	185.91	5.18
1.5" Meter	347.64	350.20	2.56	361.45	11.25	371.80	10.35
2" Meter	556.23	560.32	4.09	578.32	18.00	594.88	16.56
3" Meter	1,112.45	1,120.64	8.19	1,156.63	36.00	1,189.75	33.12
4" Meter	1,738.20	1,750.99	12.79	1,807.24	56.25	1,858.99	51.75
6" Meter	3,476.50	3,502.08	25.58	3,614.58	112.50	3,718.08	103.50
8" Meter	5,562.40	5,603.33	40.93	5,783.33	180.00	5,948.93	165.60

Current Red Rock Customers							
Basic Service Charge							
Meter Size (All Classes)	Present	Proposed (2022)	Change	Proposed (2023)	Change	Proposed (2024)	Change
5/8" X 3/4" Meter	\$ 90.39	\$ 70.04	\$ (20.35)	72.29	\$ 2.25	74.36	\$ 2.07
3/4" Meter	135.59	70.04	(65.55)	72.29	2.25	74.36	2.07
1" Meter	225.98	175.11	(50.87)	180.73	5.63	185.91	5.18
1.5" Meter	451.95	350.20	(101.75)	361.45	11.25	371.80	10.35
2" Meter	723.12	560.32	(162.80)	578.32	18.00	594.88	16.56
3" Meter	1,355.85	1,120.64	(235.21)	1,156.63	36.00	1,189.75	33.12
4" Meter	2,259.75	1,750.99	(508.76)	1,807.24	56.25	1,858.99	51.75
6" Meter	2,259.75	3,502.08	1,242.33	3,614.58	112.50	3,718.08	103.50
8" Meter	NA	5,603.33	NA	5,783.33	180.00	5,948.93	165.60

Recycled Water Charge	Present (2021) Palo Verde	Proposed 2022	Change	Proposed 2023	Change	Proposed 2024	Change
All Gallons (Per Acre Foot)	\$ 534.40	\$ 557.21	\$ 22.81	\$ 580.02	\$ 22.81	\$ 607.28	\$ 27.26
All Gallons (Per 1,000 Gallons)	1.64	1.71	0.07	1.78	0.07	1.86	0.08

Recycled Water Charge	Present Red Rock	Proposed 2022	Change	Proposed 2023	Change	Proposed 2024	Change
All Gallons (Per Acre Foot)	\$ 300.00	\$ 557.21	\$ 257.21	\$ 580.02	\$ 22.81	\$ 607.28	\$ 27.26
All Gallons (Per 1,000 Gallons)	0.92	1.71	0.79	1.78	0.07	1.86	0.08

Rate Case Expense Surcharge 2023 and 2024 only	
5/8" X 3/4" Meter	\$ 0.45
3/4" Meter	0.45
1" Meter	1.12
1.5" Meter	2.24
2" Meter	3.58
3" Meter	6.71
4" Meter	11.18
6" Meter	22.35
8" Meter	35.76



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Present and Proposed Rates

Schedule H-3

Page 2 of 2

Miscellaneous Service Charges Current Palo Verde Customers	Present	Proposed
Establishment of Service	\$ 35.00	\$ 35.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	35.00	35.00
After Hours Service Charge, Per Hour	50.00	50.00
Deposit	(b)	(b)
Deposit Interest	(b)	
NSF Check	30.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-603(D).

(b) Per A.A.C. R14-2-603(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-608(D)(5).

Miscellaneous Service Charges Current Red Rock Customers	Present	Proposed
Establishment of Service	\$ 15.00	\$ 35.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	30.00	35.00
After Hours Service Charge, Per Hour	NA	50.00
Deposit	(b)	(b)
Deposit Interest	(b)	
NSF Check	25.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%
Service Calls - after hours (flat rate)	50.00	NA

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-603(D).

(b) Per A.A.C. R14-2-603(B).

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-608(D)(5).

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

Page 1 of 9

Classification - Present and Proposed Rates

## PHAS 1 OF 3

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	Palo Verde			
				2021 Bill	Proposed Rates 2022	Proposed Increase	
						Amount	%
5/8" Residential	N/A	\$ 69.53	\$ (1.87)	\$ 67.66	\$ 70.04	\$ 2.38	3.43%
3/4" Residential	N/A	69.53	(2.80)	66.73	70.04	3.31	4.76%
1" Residential	N/A	173.83	(4.67)	169.16	175.11	5.95	3.42%
1.5" Residential	N/A	347.64	(9.34)	338.30	350.20	11.90	3.42%
2" Residential	N/A	556.23	(14.94)	541.29	560.32	19.03	3.42%
5/8" Commercial	N/A	69.53	(1.87)	67.66	70.04	2.38	3.43%
3/4" Commercial	N/A	69.53	(2.80)	66.73	70.04	3.31	4.76%
1" Commercial	N/A	173.83	(4.67)	169.16	175.11	5.95	3.42%
1.5" Commercial	N/A	347.64	(9.34)	338.30	350.20	11.90	3.42%
2" Commercial	N/A	556.23	(14.94)	541.29	560.32	19.03	3.42%
3" Commercial	N/A	1,112.45	(28.02)	1,084.43	1,120.64	36.21	3.25%
4" Commercial	N/A	1,738.20	(46.69)	1,691.51	1,750.99	59.48	3.42%
6" Commercial*	N/A	3,476.50	(93.39)	3,383.11	3,841.93	458.82	13.20%
8" Commercial*	N/A	5,562.40	(149.42)	5,412.98	6,147.09	734.11	13.20%

\*Currently no 6" or 8" customers.

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	Red Rock			
				2021 Bill	Proposed Rates 2022	Proposed Increase	
						Amount	%
5/8" Residential	N/A	\$ 90.39	NA	\$ 90.39	\$ 70.04	\$ (20.35)	-22.51%
3/4" Residential	N/A	135.59	NA	135.59	70.04	(65.55)	-48.34%
1" Residential	N/A	225.98	NA	225.98	175.11	(50.87)	-22.51%
1.5" Residential	N/A	451.95	NA	451.95	350.20	(101.75)	-22.51%
2" Residential	N/A	723.12	NA	723.12	560.32	(162.80)	-22.51%
5/8" Commercial	N/A	90.39	NA	90.39	70.04	(20.35)	-22.51%
3/4" Commercial	N/A	135.59	NA	135.59	70.04	(65.55)	-48.34%
1" Commercial	N/A	225.98	NA	225.98	175.11	(50.87)	-22.51%
1.5" Commercial	N/A	451.95	NA	451.95	350.20	(101.75)	-22.51%
2" Commercial	N/A	723.12	NA	723.12	560.32	(162.80)	-22.51%
3" Commercial	N/A	1,355.85	NA	1,355.85	1,120.64	(235.21)	-17.35%
4" Commercial	N/A	2,259.75	NA	2,259.75	1,750.99	(508.76)	-22.51%
6" Commercial*	N/A	4,519.50	NA	4,519.50	3,841.93	(677.57)	-14.99%
8" Commercial*	N/A	NA	NA	NA	6,147.09	NA	NA

\*Currently no 6" or 8" customers.

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

## PHAS 2 OF 3

**Palo Verde**

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	2021 Bill	Rate Case Expense Surcharge	Proposed Rates 2023	Proposed In Amount
5/8" Residential	N/A	\$ 69.53	\$ (1.87)	\$ 67.66	\$ 0.45	\$ 72.74	\$ 5.08
3/4" Residential	N/A	69.53	(2.80)	66.73	0.45	72.74	6.01
1" Residential	N/A	173.83	(4.67)	169.16	1.12	181.85	12.69
1.5" Residential	N/A	347.64	(9.34)	338.30	2.24	363.69	25.39
2" Residential	N/A	556.23	(14.94)	541.29	3.58	581.90	40.61
5/8" Commercial	N/A	69.53	(1.87)	67.66	0.45	72.74	5.08
3/4" Commercial	N/A	69.53	(2.80)	66.73	0.45	72.74	6.01
1" Commercial	N/A	173.83	(4.67)	169.16	1.12	181.85	12.69
1.5" Commercial	N/A	347.64	(9.34)	338.30	2.24	363.69	25.39
2" Commercial	N/A	556.23	(14.94)	541.29	3.58	581.90	40.61
3" Commercial	N/A	1,112.45	(28.02)	1,084.43	6.71	1,163.34	78.91
4" Commercial	N/A	1,738.20	(46.69)	1,691.51	11.18	1,818.42	126.91
6" Commercial*	N/A	3,476.50	(93.39)	3,383.11	22.35	3,864.28	481.17
8" Commercial*	N/A	5,562.40	(149.42)	5,412.98	35.76	6,182.85	769.87

\*Currently no 6" or 8" customers.

**Red Rock**

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	2021 Bill	Rate Case Expense Surcharge	Proposed Rates 2023	Proposed In Amount
5/8" Residential	N/A	\$ 90.39	NA	\$ 90.39	\$ 0.45	\$ 72.74	\$ (17.65)
3/4" Residential	N/A	135.59	NA	135.59	0.45	72.74	(62.85)
1" Residential	N/A	225.98	NA	225.98	1.12	181.85	(44.13)
1.5" Residential	N/A	451.95	NA	451.95	2.24	363.69	(88.26)
2" Residential	N/A	723.12	NA	723.12	3.58	581.90	(141.22)
5/8" Commercial	N/A	90.39	NA	90.39	0.45	72.74	(17.65)
3/4" Commercial	N/A	135.59	NA	135.59	0.45	72.74	(62.85)
1" Commercial	N/A	225.98	NA	225.98	1.12	181.85	(44.13)
1.5" Commercial	N/A	451.95	NA	451.95	2.24	363.69	(88.26)
2" Commercial	N/A	723.12	NA	723.12	3.58	581.90	(141.22)
3" Commercial	N/A	1,355.85	NA	1,355.85	6.71	1,163.34	(192.51)
4" Commercial	N/A	2,259.75	NA	2,259.75	11.18	1,818.42	(441.33)
6" Commercial*	N/A	4,519.50	NA	4,519.50	22.35	3,864.28	(655.22)
8" Commercial*	N/A	NA	NA	NA	35.76	6,182.85	NA

\*Currently no 6" or 8" customers.

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Classification - Present and Proposed Rates

Schedule H-4

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## PHAS 3 OF 3

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	Palo Verde		Proposed Rates 2024	Proposed Amount
				2021 Bill	Rate Case Expense Surcharge		
5/8" Residential	N/A	\$ 69.53	\$ (1.87)	\$ 67.66	\$ 0.45	\$ 74.81	\$ 7.15
3/4" Residential	N/A	69.53	(2.80)	66.73	0.45	74.81	8.08
1" Residential	N/A	173.83	(4.67)	169.16	1.12	187.03	17.87
1.5" Residential	N/A	347.64	(9.34)	338.30	2.24	374.04	35.74
2" Residential	N/A	556.23	(14.94)	541.29	3.58	598.46	57.17
5/8" Commercial	N/A	69.53	(1.87)	67.66	0.45	74.81	7.15
3/4" Commercial	N/A	69.53	(2.80)	66.73	0.45	74.81	8.08
1" Commercial	N/A	173.83	(4.67)	169.16	1.12	187.03	17.87
1.5" Commercial	N/A	347.64	(9.34)	338.30	2.24	374.04	35.74
2" Commercial	N/A	556.23	(14.94)	541.29	3.58	598.46	57.17
3" Commercial	N/A	1,112.45	(28.02)	1,084.43	6.71	1,196.46	112.03
4" Commercial	N/A	1,738.20	(46.69)	1,691.51	11.18	1,870.17	178.66
6" Commercial*	N/A	3,476.50	(93.39)	3,383.11	22.35	3,841.93	458.82
8" Commercial*	N/A	5,562.40	(149.42)	5,412.98	35.76	6,147.09	734.11

\*Currently no 6" or 8" customers.

Class of Service	Average Monthly Consumption	Present Rates (2021)	TCJA Bill Credit	Red Rock		Proposed Rates 2024	Proposed Amount
				2021 Bill	Rate Case Expense Surcharge		
5/8" Residential	N/A	\$ 90.39	NA	\$ 90.39	\$ 0.45	\$ 74.81	\$ (15.58)
3/4" Residential	N/A	135.59	NA	135.59	0.45	74.81	(60.78)
1" Residential	N/A	225.98	NA	225.98	1.12	187.03	(38.95)
1.5" Residential	N/A	451.95	NA	451.95	2.24	374.04	(77.91)
2" Residential	N/A	723.12	NA	723.12	3.58	598.46	(124.66)
5/8" Commercial	N/A	90.39	NA	90.39	0.45	74.81	(15.58)
3/4" Commercial	N/A	135.59	NA	135.59	0.45	74.81	(60.78)
1" Commercial	N/A	225.98	NA	225.98	1.12	187.03	(38.95)
1.5" Commercial	N/A	451.95	NA	451.95	2.24	374.04	(77.91)
2" Commercial	N/A	723.12	NA	723.12	3.58	598.46	(124.66)
3" Commercial	N/A	1,355.85	NA	1,355.85	6.71	1,196.46	(159.39)
4" Commercial	N/A	2,259.75	NA	2,259.75	11.18	1,870.17	(389.58)
6" Commercial*	N/A	4,519.50	NA	4,519.50	22.35	3,841.93	(677.57)
8" Commercial*	N/A	NA	NA	NA	35.76	6,147.09	NA

\*Currently no 6" or 8" customers.

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**PALO VERDE PHASE 1 of 3**

Class of Service	Monthly Consumption	Present Rates	Proposed Rates	Proposed Increase	
	(1,000s)	(2021)	2022	Amount	%
Recycled Water					
	100	\$ 164	\$ 171	\$ 7	4.27%
	1100	1,804	1,881	77	4.27%
	2100	3,444	3,591	147	4.27%
	3100	5,084	5,301	217	4.27%
	4100	6,724	7,011	287	4.27%
	5100	8,364	8,721	357	4.27%
	6100	10,004	10,431	427	4.27%
	7100	11,644	12,141	497	4.27%
	8100	13,284	13,851	567	4.27%
	9100	14,924	15,561	637	4.27%
	10100	16,564	17,271	707	4.27%
	11100	18,204	18,981	777	4.27%
	12100	19,844	20,691	847	4.27%
	13100	21,484	22,401	917	4.27%
	14100	23,124	24,111	987	4.27%
	15100	24,764	25,821	1,057	4.27%
	16100	26,404	27,531	1,127	4.27%
	17100	28,044	29,241	1,197	4.27%
	18100	29,684	30,951	1,267	4.27%
	19100	31,324	32,661	1,337	4.27%
	20100	32,964	34,371	1,407	4.27%
	21100	34,604	36,081	1,477	4.27%
	22100	36,244	37,791	1,547	4.27%
	23100	37,884	39,501	1,617	4.27%
	24100	39,524	41,211	1,687	4.27%
	25100	41,164	42,921	1,757	4.27%
	26100	42,804	44,631	1,827	4.27%
	27100	44,444	46,341	1,897	4.27%
	28100	46,084	48,051	1,967	4.27%
	29100	47,724	49,761	2,037	4.27%

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

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Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**PALO VERDE PHASE 2 of 3**

Class of Service	Monthly Consumption (1,000s)	Present Rates (2021)	Proposed Rates 2023	Proposed Increase	
				Amount	%
Recycled Water					
	100	\$ 164	\$ 178	\$ 14	8.54%
	1100	1,804	1,958	154	8.54%
	2100	3,444	3,738	294	8.54%
	3100	5,084	5,518	434	8.54%
	4100	6,724	7,298	574	8.54%
	5100	8,364	9,078	714	8.54%
	6100	10,004	10,858	854	8.54%
	7100	11,644	12,638	994	8.54%
	8100	13,284	14,418	1,134	8.54%
	9100	14,924	16,198	1,274	8.54%
	10100	16,564	17,978	1,414	8.54%
	11100	18,204	19,758	1,554	8.54%
	12100	19,844	21,538	1,694	8.54%
	13100	21,484	23,318	1,834	8.54%
	14100	23,124	25,098	1,974	8.54%
	15100	24,764	26,878	2,114	8.54%
	16100	26,404	28,658	2,254	8.54%
	17100	28,044	30,438	2,394	8.54%
	18100	29,684	32,218	2,534	8.54%
	19100	31,324	33,998	2,674	8.54%
	20100	32,964	35,778	2,814	8.54%
	21100	34,604	37,558	2,954	8.54%
	22100	36,244	39,338	3,094	8.54%
	23100	37,884	41,118	3,234	8.54%
	24100	39,524	42,898	3,374	8.54%
	25100	41,164	44,678	3,514	8.54%
	26100	42,804	46,458	3,654	8.54%
	27100	44,444	48,238	3,794	8.54%
	28100	46,084	50,018	3,934	8.54%
	29100	47,724	51,798	4,074	8.54%

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**PALO VERDE PHASE 3 of 3**

Class of Service	Monthly Consumption (1,000s)	Present Rates (2021)	Proposed Rates 2024	Proposed Increase	
				Amount	%
Recycled Water					
	100	\$ 164	\$ 186	\$ 22	13.64%
	1100	1,804	2,050	246	13.64%
	2100	3,444	3,914	470	13.64%
	3100	5,084	5,777	693	13.64%
	4100	6,724	7,641	917	13.64%
	5100	8,364	9,505	1,141	13.64%
	6100	10,004	11,368	1,364	13.64%
	7100	11,644	13,232	1,588	13.64%
	8100	13,284	15,096	1,812	13.64%
	9100	14,924	16,959	2,035	13.64%
	10100	16,564	18,823	2,259	13.64%
	11100	18,204	20,687	2,483	13.64%
	12100	19,844	22,550	2,706	13.64%
	13100	21,484	24,414	2,930	13.64%
	14100	23,124	26,278	3,154	13.64%
	15100	24,764	28,141	3,377	13.64%
	16100	26,404	30,005	3,601	13.64%
	17100	28,044	31,869	3,825	13.64%
	18100	29,684	33,732	4,048	13.64%
	19100	31,324	35,596	4,272	13.64%
	20100	32,964	37,460	4,496	13.64%
	21100	34,604	39,323	4,719	13.64%
	22100	36,244	41,187	4,943	13.64%
	23100	37,884	43,051	5,167	13.64%
	24100	39,524	44,914	5,390	13.64%
	25100	41,164	46,778	5,614	13.64%
	26100	42,804	48,642	5,838	13.64%
	27100	44,444	50,505	6,061	13.64%
	28100	46,084	52,369	6,285	13.64%
	29100	47,724	54,233	6,509	13.64%

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**RED ROCK PHASE 1 of 3**

Class of Service	Monthly Consumption (1,000s)	Present Rates (2021)	Proposed Rates 2022	Proposed Increase	
				Amount	%
Recycled Water	100	\$ 92	\$ 171	\$ 79	85.87%
	1100	1,012	1,881	869	85.87%
	2100	1,932	3,591	1,659	85.87%
	3100	2,852	5,301	2,449	85.87%
	4100	3,772	7,011	3,239	85.87%
	5100	4,692	8,721	4,029	85.87%
	6100	5,612	10,431	4,819	85.87%
	7100	6,532	12,141	5,609	85.87%
	8100	7,452	13,851	6,399	85.87%
	9100	8,372	15,561	7,189	85.87%
	10100	9,292	17,271	7,979	85.87%
	11100	10,212	18,981	8,769	85.87%
	12100	11,132	20,691	9,559	85.87%
	13100	12,052	22,401	10,349	85.87%
	14100	12,972	24,111	11,139	85.87%
	15100	13,892	25,821	11,929	85.87%
	16100	14,812	27,531	12,719	85.87%
	17100	15,732	29,241	13,509	85.87%
	18100	16,652	30,951	14,299	85.87%
	19100	17,572	32,661	15,089	85.87%
	20100	18,492	34,371	15,879	85.87%
	21100	19,412	36,081	16,669	85.87%
	22100	20,332	37,791	17,459	85.87%
	23100	21,252	39,501	18,249	85.87%
	24100	22,172	41,211	19,039	85.87%
	25100	23,092	42,921	19,829	85.87%
	26100	24,012	44,631	20,619	85.87%
	27100	24,932	46,341	21,409	85.87%
	28100	25,852	48,051	22,199	85.87%
29100	26,772	49,761	22,989	85.87%	



**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**RED ROCK PHASE 2 of 3**

Class of Service	Monthly Consumption	Present Rates	Proposed Rates	Proposed Increase	
	(1,000s)	(2021)	2023	Amount	%
Recycled Water	100	\$ 92	\$ 178	\$ 86	93.48%
	1100	1,012	1,958	946	93.48%
	2100	1,932	3,738	1,806	93.48%
	3100	2,852	5,518	2,666	93.48%
	4100	3,772	7,298	3,526	93.48%
	5100	4,692	9,078	4,386	93.48%
	6100	5,612	10,858	5,246	93.48%
	7100	6,532	12,638	6,106	93.48%
	8100	7,452	14,418	6,966	93.48%
	9100	8,372	16,198	7,826	93.48%
	10100	9,292	17,978	8,686	93.48%
	11100	10,212	19,758	9,546	93.48%
	12100	11,132	21,538	10,406	93.48%
	13100	12,052	23,318	11,266	93.48%
	14100	12,972	25,098	12,126	93.48%
	15100	13,892	26,878	12,986	93.48%
	16100	14,812	28,658	13,846	93.48%
	17100	15,732	30,438	14,706	93.48%
	18100	16,652	32,218	15,566	93.48%
	19100	17,572	33,998	16,426	93.48%
	20100	18,492	35,778	17,286	93.48%
	21100	19,412	37,558	18,146	93.48%
	22100	20,332	39,338	19,006	93.48%
	23100	21,252	41,118	19,866	93.48%
	24100	22,172	42,898	20,726	93.48%
	25100	23,092	44,678	21,586	93.48%
	26100	24,012	46,458	22,446	93.48%
	27100	24,932	48,238	23,306	93.48%
	28100	25,852	50,018	24,166	93.48%
	29100	26,772	51,798	25,026	93.48%

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Schedule H-4

Test Year Ended December 31, 2019

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Classification - Present and Proposed Rates

**RED ROCK PHASE 3 of 3**

Class of Service	Monthly Consumption (1,000s)	Present Rates (2021)	Proposed Rates 2024	Proposed Increase	
				Amount	%
Recycled Water					
	100	\$ 92	\$ 186	\$ 94	102.57%
	1100	1,012	2,050	1,038	102.57%
	2100	1,932	3,914	1,982	102.57%
	3100	2,852	5,777	2,925	102.57%
	4100	3,772	7,641	3,869	102.57%
	5100	4,692	9,505	4,813	102.57%
	6100	5,612	11,368	5,756	102.57%
	7100	6,532	13,232	6,700	102.57%
	8100	7,452	15,096	7,644	102.57%
	9100	8,372	16,959	8,587	102.57%
	10100	9,292	18,823	9,531	102.57%
	11100	10,212	20,687	10,475	102.57%
	12100	11,132	22,550	11,418	102.57%
	13100	12,052	24,414	12,362	102.57%
	14100	12,972	26,278	13,306	102.57%
	15100	13,892	28,141	14,249	102.57%
	16100	14,812	30,005	15,193	102.57%
	17100	15,732	31,869	16,137	102.57%
	18100	16,652	33,732	17,080	102.57%
	19100	17,572	35,596	18,024	102.57%
	20100	18,492	37,460	18,968	102.57%
	21100	19,412	39,323	19,911	102.57%
	22100	20,332	41,187	20,855	102.57%
	23100	21,252	43,051	21,799	102.57%
	24100	22,172	44,914	22,742	102.57%
	25100	23,092	46,778	23,686	102.57%
	26100	24,012	48,642	24,630	102.57%
	27100	24,932	50,505	25,573	102.57%
	28100	25,852	52,369	26,517	102.57%
	29100	26,772	54,233	27,461	102.57%

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**

Test Year Ended December 31, 2019

Schedule H-5

Classification - Present and Proposed Rates

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Rate Schedule: All Wastewater

Line		Average	
No.	Class of Service	Number of Bills	Number of Customers
1			
2	5/8" Residential	18713	1560
3	3/4" Residential	236672	19723
4	1" Residential	102	9
5	5/8" Commercial	48	4
6	3/4" Commercial	48	4
7	1" Commercial	303	26
8	1.5" Commercial	492	41
9	2" Commercial	899	75
10	3" Commercial	72	6
11	4" Commercial	60	5

Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated  
 Test Year Ended December 31, 2019  
 Classification - Present and Proposed Rates

Schedule H-5  
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## Rate Schedule:

## Recycled

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
0	0	-	-	-	0.00%	-	0.00%
1	1000	1	501	1	0.53%	501	0.00%
1001	2000	1	1,501	2	1.06%	2,001	0.00%
2001	3000	-	-	2	1.06%	2,001	0.00%
3001	4000	4	14,002	6	3.17%	16,003	0.00%
4001	5000	5	22,503	11	5.82%	38,506	0.01%
5001	6000	4	22,002	15	7.94%	60,508	0.01%
6001	7000	4	26,002	19	10.05%	86,510	0.01%
7001	8000	2	15,001	21	11.11%	101,511	0.01%
8001	9000	-	-	21	11.11%	101,511	0.01%
9001	10000	-	-	21	11.11%	101,511	0.01%
10001	11000	2	21,001	23	12.17%	122,512	0.02%
11001	12000	-	-	23	12.17%	122,512	0.02%
12001	13000	-	-	23	12.17%	122,512	0.02%
13001	14000	-	-	23	12.17%	122,512	0.02%
14001	15000	-	-	23	12.17%	122,512	0.02%
15001	16000	-	-	23	12.17%	122,512	0.02%
16001	17000	-	-	23	12.17%	122,512	0.02%
17001	18000	1	17,501	24	12.70%	140,012	0.02%
18001	19000	-	-	24	12.70%	140,012	0.02%
19001	20000	1	19,501	25	13.23%	159,513	0.02%
20001	21000	-	-	25	13.23%	159,513	0.02%
21001	22000	-	-	25	13.23%	159,513	0.02%
22001	23000	1	22,501	26	13.76%	182,013	0.03%
23001	24000	1	23,501	27	14.29%	205,514	0.03%
24001	25000	2	49,001	29	15.34%	254,515	0.04%
25001	26000	-	-	29	15.34%	254,515	0.04%
26001	27000	-	-	29	15.34%	254,515	0.04%
27001	28000	-	-	29	15.34%	254,515	0.04%
28001	29000	-	-	29	15.34%	254,515	0.04%
29001	30000	-	-	29	15.34%	254,515	0.04%
30001	31000	1	30,501	30	15.87%	285,015	0.04%
31001	32000	-	-	30	15.87%	285,015	0.04%
32001	33000	1	32,501	31	16.40%	317,516	0.05%
33001	34000	-	-	31	16.40%	317,516	0.05%
34001	35000	-	-	31	16.40%	317,516	0.05%
35001	36000	-	-	31	16.40%	317,516	0.05%
36001	37000	-	-	31	16.40%	317,516	0.05%
37001	38000	-	-	31	16.40%	317,516	0.05%
38001	39000	-	-	31	16.40%	317,516	0.05%
39001	40000	-	-	31	16.40%	317,516	0.05%
40001	41000	1	40,501	32	16.93%	358,016	0.05%
41001	42000	-	-	32	16.93%	358,016	0.05%
42001	43000	-	-	32	16.93%	358,016	0.05%
43001	44000	-	-	32	16.93%	358,016	0.05%
44001	45000	1	44,501	33	17.46%	402,517	0.06%
45001	46000	-	-	33	17.46%	402,517	0.06%
46001	47000	1	46,501	34	17.99%	449,017	0.06%
47001	48000	-	-	34	17.99%	449,017	0.06%
48001	49000	-	-	34	17.99%	449,017	0.06%
49001	50000	-	-	34	17.99%	449,017	0.06%
50001	51000	-	-	34	17.99%	449,017	0.06%
51001	52000	-	-	34	17.99%	449,017	0.06%
52001	53000	-	-	34	17.99%	449,017	0.06%
53001	54000	-	-	34	17.99%	449,017	0.06%
54001	55000	-	-	34	17.99%	449,017	0.06%
55001	56000	-	-	34	17.99%	449,017	0.06%
56001	57000	1	56,501	35	18.52%	505,518	0.07%
57001	58000	-	-	35	18.52%	505,518	0.07%
58001	59000	-	-	35	18.52%	505,518	0.07%
59001	60000	-	-	35	18.52%	505,518	0.07%
60001	61000	2	121,001	37	19.68%	626,519	0.09%
61001	62000	1	61,501	38	20.11%	688,019	0.10%
62001	63000	1	62,501	39	20.63%	750,520	0.11%
63001	64000	-	-	39	20.63%	750,520	0.11%
64001	65000	-	-	39	20.63%	750,520	0.11%
65001	66000	1	65,501	40	21.16%	816,020	0.12%
66001	67000	-	-	40	21.16%	816,020	0.12%
67001	68000	-	-	40	21.16%	816,020	0.12%
68001	69000	-	-	40	21.16%	816,020	0.12%
69001	70000	-	-	40	21.16%	816,020	0.12%
70001	71000	-	-	40	21.16%	816,020	0.12%
71001	72000	1	71,501	41	21.69%	887,521	0.13%
72001	73000	1	72,501	42	22.22%	960,021	0.14%
73001	74000	-	-	42	22.22%	960,021	0.14%
74001	75000	-	-	42	22.22%	960,021	0.14%
75001	76000	-	-	42	22.22%	960,021	0.14%
76001	77000	-	-	42	22.22%	960,021	0.14%
77001	78000	-	-	42	22.22%	960,021	0.14%
78001	79000	-	-	42	22.22%	960,021	0.14%
79001	80000	-	-	42	22.22%	960,021	0.14%
80001	81000	-	-	42	22.22%	960,021	0.14%
81001	82000	-	-	42	22.22%	960,021	0.14%
82001	83000	-	-	42	22.22%	960,021	0.14%
83001	84000	-	-	42	22.22%	960,021	0.14%
84001	85000	-	-	42	22.22%	960,021	0.14%
85001	86000	-	-	42	22.22%	960,021	0.14%
86001	87000	-	-	42	22.22%	960,021	0.14%
87001	88000	-	-	42	22.22%	960,021	0.14%
88001	89000	-	-	42	22.22%	960,021	0.14%
89001	90000	1	89,501	43	22.75%	1,049,522	0.15%
90001	91000	-	-	43	22.75%	1,049,522	0.15%
91001	92000	-	-	43	22.75%	1,049,522	0.15%
92001	93000	1	92,501	44	23.28%	1,142,022	0.16%
93001	94000	1	93,501	45	23.81%	1,235,523	0.18%
94001	95000	1	94,501	46	24.34%	1,330,023	0.19%
95001	96000	-	-	46	24.34%	1,330,023	0.19%
96001	97000	-	-	46	24.34%	1,330,023	0.19%
97001	98000	1	97,501	47	24.87%	1,427,524	0.21%
98001	99000	-	-	47	24.87%	1,427,524	0.21%
99001	100000	1	99,501	48	25.40%	1,527,024	0.22%

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**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
 Test Year Ended December 31, 2019  
 Classification - Present and Proposed Rates

Schedule H-5  
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Rate Schedule: Recycled

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
103,800	103,800	1	49	25.93%	1,630,824	0.24%
109,370	109,370	1	50	26.46%	1,740,194	0.25%
113,530	113,530	1	51	26.98%	1,853,724	0.27%
114,420	114,420	1	52	27.51%	1,968,144	0.28%
118,700	118,700	1	53	28.04%	2,086,844	0.30%
118,940	118,940	1	54	28.57%	2,205,784	0.32%
123,800	123,800	1	55	29.10%	2,329,584	0.34%
130,000	130,000	1	56	29.63%	2,459,584	0.36%
143,500	143,500	1	57	30.16%	2,603,084	0.38%
151,900	151,900	1	58	30.69%	2,754,984	0.40%
171,190	171,190	1	59	31.22%	2,926,174	0.42%
171,600	171,600	1	60	31.75%	3,097,774	0.45%
221,100	221,100	1	61	32.28%	3,318,874	0.48%
233,100	233,100	1	62	32.80%	3,551,974	0.51%
244,000	244,000	1	63	33.33%	3,795,974	0.55%
248,200	248,200	1	64	33.86%	4,044,174	0.58%
291,400	291,400	1	65	34.39%	4,335,574	0.63%
333,100	333,100	1	66	34.92%	4,668,674	0.67%
384,000	384,000	1	67	35.45%	5,052,674	0.73%
385,700	385,700	1	68	35.98%	5,438,374	0.79%
402,900	402,900	1	69	36.51%	5,841,274	0.84%
403,000	403,000	1	70	37.04%	6,244,274	0.90%
413,000	413,000	1	71	37.57%	6,657,274	0.96%
445,100	445,100	1	72	38.10%	7,102,374	1.03%
446,000	446,000	1	73	38.62%	7,548,374	1.09%
459,400	459,400	1	74	39.15%	8,007,774	1.16%
495,100	495,100	1	75	39.68%	8,502,874	1.23%
520,800	520,800	1	76	40.21%	9,023,674	1.30%
525,000	525,000	1	77	40.74%	9,548,674	1.38%
527,500	527,500	1	78	41.27%	10,076,174	1.46%
539,100	539,100	1	79	41.80%	10,615,274	1.53%
553,800	553,800	1	80	42.33%	11,169,074	1.61%
593,100	593,100	1	81	42.86%	11,762,174	1.70%
636,900	636,900	1	82	43.39%	12,399,074	1.79%
664,100	664,100	1	83	43.92%	13,063,174	1.89%
664,100	664,100	1	84	44.44%	13,727,274	1.98%
669,000	669,000	1	85	44.97%	14,396,274	2.08%
749,800	749,800	1	86	45.50%	15,146,074	2.19%
758,100	758,100	1	87	46.03%	15,904,174	2.30%
797,000	797,000	1	88	46.56%	16,701,174	2.41%
877,000	877,000	1	89	47.09%	17,578,174	2.54%
915,700	915,700	1	90	47.62%	18,493,874	2.67%
950,500	950,500	1	91	48.15%	19,444,374	2.81%
955,000	955,000	1	92	48.68%	20,399,374	2.95%
980,000	980,000	1	93	49.21%	21,379,374	3.09%
1,131,000	1,131,000	1	94	49.74%	22,510,374	3.25%
1,196,500	1,196,500	1	95	50.26%	23,706,874	3.42%
1,223,000	1,223,000	1	96	50.79%	24,929,874	3.60%
1,269,000	1,269,000	1	97	51.32%	26,198,874	3.78%
1,317,000	1,317,000	1	98	51.85%	27,515,874	3.97%

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**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
 Test Year Ended December 31, 2019  
 Classification - Present and Proposed Rates

Schedule H-5  
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Rate Schedule: Recycled

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
1,343,000	1,343,000	1	1,343,000	99	52.38%	28,858,874	4.17%
1,390,000	1,390,000	1	1,390,000	100	52.91%	30,248,874	4.37%
1,506,000	1,506,000	1	1,506,000	101	53.44%	31,754,874	4.59%
1,542,000	1,542,000	1	1,542,000	102	53.97%	33,296,874	4.81%
1,579,000	1,579,000	1	1,579,000	103	54.50%	34,875,874	5.04%
1,706,000	1,706,000	1	1,706,000	104	55.03%	36,581,874	5.28%
1,743,000	1,743,000	1	1,743,000	105	55.56%	38,324,874	5.53%
1,859,000	1,859,000	1	1,859,000	106	56.08%	40,183,874	5.80%
2,387,000	2,387,000	1	2,387,000	107	56.61%	42,570,874	6.15%
2,405,000	2,405,000	1	2,405,000	108	57.14%	44,975,874	6.50%
2,520,000	2,520,000	1	2,520,000	109	57.67%	47,495,874	6.86%
2,559,000	2,559,000	1	2,559,000	110	58.20%	50,054,874	7.23%
2,585,000	2,585,000	1	2,585,000	111	58.73%	52,639,874	7.60%
2,666,000	2,666,000	1	2,666,000	112	59.26%	55,305,874	7.99%
2,695,000	2,695,000	1	2,695,000	113	59.79%	58,000,874	8.38%
2,928,000	2,928,000	1	2,928,000	114	60.32%	60,928,874	8.80%
2,944,000	2,944,000	1	2,944,000	115	60.85%	63,872,874	9.22%
2,955,000	2,955,000	1	2,955,000	116	61.38%	66,827,874	9.65%
3,085,000	3,085,000	1	3,085,000	117	61.90%	69,912,874	10.10%
3,094,000	3,094,000	1	3,094,000	118	62.43%	73,006,874	10.54%
3,111,000	3,111,000	1	3,111,000	119	62.96%	76,117,874	10.99%
3,173,000	3,173,000	1	3,173,000	120	63.49%	79,290,874	11.45%
3,216,000	3,216,000	1	3,216,000	121	64.02%	82,506,874	11.92%
3,446,000	3,446,000	1	3,446,000	122	64.55%	85,952,874	12.41%
3,447,000	3,447,000	1	3,447,000	123	65.08%	89,399,874	12.91%
3,648,000	3,648,000	1	3,648,000	124	65.61%	93,047,874	13.44%
3,656,000	3,656,000	1	3,656,000	125	66.14%	96,703,874	13.97%
3,661,000	3,661,000	1	3,661,000	126	66.67%	100,364,874	14.49%
3,687,000	3,687,000	1	3,687,000	127	67.20%	104,051,874	15.03%
3,875,000	3,875,000	1	3,875,000	128	67.72%	107,926,874	15.59%
3,915,000	3,915,000	1	3,915,000	129	68.25%	111,841,874	16.15%
4,213,000	4,213,000	1	4,213,000	130	68.78%	116,054,874	16.76%
4,225,000	4,225,000	1	4,225,000	131	69.31%	120,279,874	17.37%
4,305,000	4,305,000	1	4,305,000	132	69.84%	124,584,874	17.99%
4,324,000	4,324,000	1	4,324,000	133	70.37%	128,908,874	18.62%
4,606,000	4,606,000	1	4,606,000	134	70.90%	133,514,874	19.28%
4,725,000	4,725,000	1	4,725,000	135	71.43%	138,239,874	19.96%
4,900,000	4,900,000	1	4,900,000	136	71.96%	143,139,874	20.67%
4,905,000	4,905,000	1	4,905,000	137	72.49%	148,044,874	21.38%
5,171,000	5,171,000	1	5,171,000	138	73.02%	153,215,874	22.13%
5,235,000	5,235,000	1	5,235,000	139	73.54%	158,450,874	22.88%
5,574,000	5,574,000	1	5,574,000	140	74.07%	164,024,874	23.69%
5,699,000	5,699,000	1	5,699,000	141	74.60%	169,723,874	24.51%
5,786,000	5,786,000	1	5,786,000	142	75.13%	175,509,874	25.35%
5,927,000	5,927,000	1	5,927,000	143	75.66%	181,436,874	26.20%
5,963,000	5,963,000	1	5,963,000	144	76.19%	187,399,874	27.06%
6,106,000	6,106,000	1	6,106,000	145	76.72%	193,505,874	27.95%
6,119,000	6,119,000	1	6,119,000	146	77.25%	199,624,874	28.83%
6,459,000	6,459,000	1	6,459,000	147	77.78%	206,083,874	29.76%
6,593,000	6,593,000	1	6,593,000	148	78.31%	212,676,874	30.71%
6,620,000	6,620,000	1	6,620,000	149	78.84%	219,296,874	31.67%
6,679,000	6,679,000	1	6,679,000	150	79.37%	225,975,874	32.64%
6,805,000	6,805,000	1	6,805,000	151	79.89%	232,780,874	33.62%
7,022,000	7,022,000	1	7,022,000	152	80.42%	239,802,874	34.63%

Continued on page 5

**Global Water -Palo Verde Utilities Company Red Rock Sewer Picacho Consolidated**  
 Test Year Ended December 31, 2019  
 Classification - Present and Proposed Rates

Schedule H-5  
 Page 5 of 5

Rate Schedule: Recycled

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
7,227,000	7,227,000	1	7,227,000	153	80.95%	247,029,874	35.68%
7,566,000	7,566,000	1	7,566,000	154	81.48%	254,595,874	36.77%
7,699,000	7,699,000	1	7,699,000	155	82.01%	262,294,874	37.88%
7,701,000	7,701,000	1	7,701,000	156	82.54%	269,995,874	38.99%
8,124,000	8,124,000	1	8,124,000	157	83.07%	278,119,874	40.17%
8,203,000	8,203,000	1	8,203,000	158	83.60%	286,322,874	41.35%
8,475,000	8,475,000	1	8,475,000	159	84.13%	294,797,874	42.57%
8,572,000	8,572,000	1	8,572,000	160	84.66%	303,369,874	43.81%
8,998,000	8,998,000	1	8,998,000	161	85.19%	312,367,874	45.11%
9,418,000	9,418,000	1	9,418,000	162	85.71%	321,785,874	46.47%
9,434,000	9,434,000	1	9,434,000	163	86.24%	331,219,874	47.83%
9,939,000	9,939,000	1	9,939,000	164	86.77%	341,158,874	49.27%
10,011,000	10,011,000	1	10,011,000	165	87.30%	351,169,874	50.72%
10,163,000	10,163,000	1	10,163,000	166	87.83%	361,332,874	52.18%
10,170,000	10,170,000	1	10,170,000	167	88.36%	371,502,874	53.65%
10,192,000	10,192,000	1	10,192,000	168	88.89%	381,694,874	55.12%
10,301,000	10,301,000	1	10,301,000	169	89.42%	391,995,874	56.61%
11,229,000	11,229,000	1	11,229,000	170	89.95%	403,224,874	58.23%
11,490,000	11,490,000	1	11,490,000	171	90.48%	414,714,874	59.89%
11,593,000	11,593,000	1	11,593,000	172	91.01%	426,307,874	61.57%
11,739,000	11,739,000	1	11,739,000	173	91.53%	438,046,874	63.26%
12,231,000	12,231,000	1	12,231,000	174	92.06%	450,277,874	65.03%
12,246,000	12,246,000	1	12,246,000	175	92.59%	462,523,874	66.80%
12,411,000	12,411,000	1	12,411,000	176	93.12%	474,934,874	68.59%
12,509,000	12,509,000	1	12,509,000	177	93.65%	487,443,874	70.40%
13,027,000	13,027,000	1	13,027,000	178	94.18%	500,470,874	72.28%
13,379,000	13,379,000	1	13,379,000	179	94.71%	513,849,874	74.21%
13,839,000	13,839,000	1	13,839,000	180	95.24%	527,688,874	76.21%
15,249,000	15,249,000	1	15,249,000	181	95.77%	542,937,874	78.41%
15,286,000	15,286,000	1	15,286,000	182	96.30%	558,223,874	80.62%
15,673,000	15,673,000	1	15,673,000	183	96.83%	573,896,874	82.88%
16,729,000	16,729,000	1	16,729,000	184	97.35%	590,625,874	85.30%
17,219,000	17,219,000	1	17,219,000	185	97.88%	607,844,874	87.79%
18,220,000	18,220,000	1	18,220,000	186	98.41%	626,064,874	90.42%
21,306,000	21,306,000	1	21,306,000	187	98.94%	647,370,874	93.49%
22,273,000	22,273,000	1	22,273,000	188	99.47%	669,643,874	96.71%
22,779,000	22,779,000	1	22,779,000	189	100.00%	692,422,874	100.00%
Totals		189	692,422,874	189		692,422,874	

Average No. of Customers: 16

Average Consumption: 3,663,613

Median Consumption: 1,196,500

Timothy J. Sabo (021309)  
Regulatory Counsel  
Global Water Resources, Inc.  
21410 N. 19<sup>th</sup> Avenue, Suite 220  
Phoenix, AZ 85027  
480.999.5215  
[Tim.Sabo@gwresources.com](mailto:Tim.Sabo@gwresources.com)

**BEFORE THE ARIZONA CORPORATION COMMISSION**

**COMMISSIONERS**

ROBERT "BOB" BURNS, Chairman  
BOYD DUNN  
SANDRA D. KENNEDY  
JUSTIN OLSON  
LEA MÁRQUEZ PETERSON

IN THE MATTER OF THE APPLICATION  
OF GLOBAL WATER – RED ROCK  
UTILITIES COMPANY, INC., AN ARIZONA  
CORPORATION, FOR THE  
ESTABLISHMENT OF JUST AND  
REASONABLE RATES AND CHARGES  
FOR UTILITY SERVICE DESIGNED TO  
REALIZE A REASONABLE RATE OF  
RETURN ON THE FAIR VALUE OF ITS  
PROPERTY AND FOR CERTAIN RELATED  
APPROVALS.

DOCKET NO. SW-20445A-20-0215

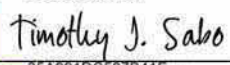
**RATE APPLICATION**

**PART 4 OF 4**

**NOTICE OF FILING  
SUPPLEMENTAL FILING  
MATERIALS IN SUPPORT OF  
RATE APPLICATION**

Global Water – Red Rock Utilities Company, Inc., in connection with its  
contemporaneously filed Rate Application, provides notice of filing the attached  
Supplemental Filing Materials in support of its Rate Application.

RESPECTFULLY SUBMITTED this 28<sup>th</sup> day of August, 2020.

DocuSigned by:  
  
35A991DC587B41E...  
Timothy J. Sabo  
Regulatory Counsel



**Certificate of Service**

Original of the foregoing  
eFiled this 28<sup>th</sup> day of , 2020 with:

Docket Control  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

Copies emailed this same date to:

Elijah Abinah  
Director, Utilities Division  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007  
[Utldivservicebyemail@azcc.gov](mailto:Utldivservicebyemail@azcc.gov)

Robin R. Mitchell, Esq.  
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Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007  
[HearingDivisionServicebyEmail@azcc.gov](mailto:HearingDivisionServicebyEmail@azcc.gov)

/s/ Joyce Goodwin

## Additional Filing Requirements

Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

### Table of Contents

1. Monitoring Assistance Program Invoices
2. Water Use Data
3. Major Plant in Service Inventory – Water
4. Curtailment Tariff

Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

1. Monitoring Assistance Program Invoices



# ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY

1110 West Washington Street Phoenix, Arizona 85007  
(602) 771-2300 [www.azdeq.gov](http://www.azdeq.gov)



## Remittance Advice

Statement Period : Oct 01, 2019 - Oct 31, 2019  
Customer ID : 20831S

### RED ROCK UTILITIES LLC


STE 220  
21410 N 19th Ave  
PHOENIX, AZ 85027

Please return all the Remittance Advice pages with your payments to

Arizona Department of Environmental Quality  
P.O. Box 18228  
Phoenix, AZ 85005

*AZDEQ 662-84107*

Or you can Pay your bill or individual accounts online by visiting <https://azdeq.gov/quickpay>

Account ID	Fee Code	Invoice Number	Due Date	Amount Due	Payment Enclosed*
B2013854	MAP Monitoring Assistance Program	 0000311317X	11/30/2019	\$2,480.76	<input type="text"/>
11160 - RED ROCK UTILITIES					
Please fill in the amount paid Total				\$2,480.76	<input type="text"/>

\* All payments received and not specifically allocated on the REMITTANCE ADVICE will be applied to the oldest amount due until fees are paid and then applied to interest.

This paragraph applies to current charges only. For all ADEQ final decisions, you have a right to request a hearing and file an appeal under A.R.S. § 41-1092.03(B) within 30 days of the ADEQ decision. Depending upon the service you are invoiced for, you may have additional options to request an informal review of your bill. Go to <http://azdeq.gov/FeeReview> for more information on how to request a review of your invoice.

So we may better serve you, please provide the following information:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Email: \_\_\_\_\_

For ADEQ use only: Bill ID: 0493018

Check #: \_\_\_\_\_

Received Date: \_\_\_\_\_

Site Code: \_\_\_\_\_

If you have submitted your payment, please disregard this bill.

To pay your bill by credit card or ACH/Electronic check, please visit <https://azdeq.gov/quickpay>

*APPROVED 11/14/19*  
*Jeff Remley*  
*\$2,57 x 868 conn*  
*+ \$250 QUINCY MAP FEE*  
*662-84107 - \$2,480.76*

11/01/2019 09:55:04

Main Office

1110 W. Washington Street . Phoenix, AZ 85007  
(602) 771-2300

Page 1 of 3





# ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY

1110 West Washington Street Phoenix, Arizona 85007  
(602) 771-2300 [www.azdeq.gov](http://www.azdeq.gov)



Customer ID: 20831S

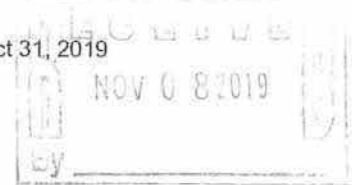
## RED ROCK UTILITIES LLC

STE 220

21410 N 19th Ave

PHOENIX, AZ 85027

Statement Period: Oct 01, 2019 - Oct 31, 2019



## ACCOUNT SUMMARY

*AZDEQ 1062 84107*

Account ID	Fee Code	Balance Carried Forward	Current Amount	Payments / Credits	Total Amount
B2013854	MAP Monitoring Assistance Program	\$0.00	\$2,480.76	\$0.00	\$2,480.76
<b>TOTAL:</b>		\$0.00	\$2,480.76	\$0.00	\$2,480.76

## AGING SUMMARY

Current Charges	(1-30 days)	(31-60 days)	(61-90 days)	(91-120 days)	(Over 120 days)	Balance
\$2,480.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,480.76

\* All payments received and not specifically allocated in the payment box on the REMITTANCE ADVICE will be applied to the oldest amount due until fees are paid and then applied to interest.

Retain for your record

If you have submitted your payment, please disregard this bill.

To pay your bill by credit card or ACH/Electronic check, please visit <https://azdeq.gov/quickpay>

This paragraph applies to current charges only. For all ADEQ final decisions, you have a right to request a hearing and file an appeal under A.R.S. 41-1092.03(B) within 30 days of the ADEQ decision. Depending upon the service you are invoiced for, you may have additional options to request an informal review of your bill. Go to <http://azdeq.gov/FeeReview> for more information on how to request a review of your invoice.

11/01/2019 09:55:04

Main Office

Page 2 of 3

1110 W. Washington Street, Phoenix, AZ 85007

(602) 771-2300

30563415000192030200192



**Account Details for Account ID: B2013854**

Customer ID: 20831S

Fee Code: MAP Monitoring Assistance Program

Place Name: 11160 - RED ROCK UTILITIES

Charges Since 10/01/2019	\$2,480.76
Interest Charges Since 10/01/2019	\$0.00
Balance Carried Forward	\$0.00
Payments	\$0.00
Other Credits	\$0.00
<b>TOTAL:</b>	<b>\$2,480.76</b>

For questions regarding these charges please call the Program Contact:

Name: Carling Olson  
 Phone: (602) 771-4518 or (800) 234-5677  
 E-mail: CA3@azdeq.gov

**AGING SUMMARY**

Current Charges	(1-30 days)	(31-60 days)	(61-90 days)	(91-120 days)	(Over 120 days)	Balance
2,480.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,480.76

**INVOICE DETAIL**

Invoice Period for Bill Year 2020

Pursuant to A.R.S. 49-360 F and A.A.C. R18-4-304 and R18-4-305, "The director shall establish fees for the monitoring assistance program to be collected from all public water systems..."

Invoice Number : 0000311317X

LTF No. :

Date : 10/30/2019

Item Code	Description	
MAP	Annual Fee Per Connection	\$2,230.76
MAP	Base Charge	\$250.00
<b>Original Invoice Total Carried Forward :</b>		<b>\$2,480.76</b>

If you have submitted your payment, please disregard this bill.

To pay your bill by credit card or ACH/Electronic check, please visit <https://azdeq.gov/quickpay>

11/01/2019 09:55:04

Main Office

1110 W.Washington Street . Phoenix, AZ 85007  
 (602)771-2300

Page 3 of 3

30563415000192030300192



Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

## 2. Water Use Data Sheet

[illegible]

Name of system water delivered to:	NA	
ADWR PCC Number:		#N/A
Source of water delivered to another system	NA	
Name of system water received from:	NA	
ADWR PCC Number:		#N/A
Source of water received	NA	
Well registry 55# (55-XXXXXX):	NA	

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense6	Purchased Power (kWh)7
January	3,844,000.00	4,033,000.00	0.00	0.00	0.00	\$1,754	12,776
February	2,728,000.00	3,767,000.00	0.00	0.00	450.00	\$1,663	10,203
March	5,193,000.00	3,742,000.00	0.00	0.00	450.00	\$1,449	10,039
April	5,090,000.00	3,891,000.00	0.00	0.00	450.00	\$1,643	12,323
May	7,051,000.00	6,799,000.00	0.00	0.00	1,040,450.00	\$1,958	15,816
June	4,763,000.00	4,818,000.00	0.00	0.00	1,944,450.00	\$2,838	21,209
July	5,939,000.00	4,939,000.00	0.00	0.00	79,450.00	\$2,616	18,881
August	5,135,000.00	5,414,000.00	0.00	0.00	77,450.00	\$2,195	13,971
September	4,021,000.00	5,224,000.00	0.00	0.00	450.00	\$2,264	14,557
October	4,581,000.00	3,801,000.00	0.00	0.00	450.00	\$2,117	12,941
November	4,183,000.00	5,296,000.00	0.00	0.00	6,450.00	\$2,007	11,979
December	4,102,000.00	4,082,000.00	0.00	0.00	450.00	\$1,594	11,128
Totals	56,635,000.00	55,806,000.00	0.00	0.00	3,150,950.00	\$24,119	165,823

From 5/22/19 - 5/29/19 the utility used 1,040,000 gallons to rehab Well #1, and 1,944,000 gallons were used to rehab the same well from 6/3/19 - 6/5/19.

- 1 Water withdrawn - Total gallons of water withdrawn from pumped sources.
- 2 Water sold - Total gallons from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total gallons of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total gallons of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft.
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.



Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

### 3. Major Plant in Service Inventory – Water

Red Rock Utilities, LLC  
 Annual Report  
 Water Utility Plant Description  
 12/31/19

Water Utility Plant Description			
Name of the System:	RED ROCK UTILITIES		
ADEQ Public Water System Number:	AZ0411160		
ADWR PCC Number:	91-000823.0000		

MAINS		
Sizes (inches)	Material	Length (feet)
6.00	PVC C900	142
8.00	PVC C900	39,100
12.00	PVC C900	13,100
6.00	Ductile Iron	2,130
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0
NA	NA	0

SERVICE LINES		
Material	Percent of system	Year installed
Copper	100%	005-2019
NA	0%	0
NA	0%	0
NA	0%	0
NA	0%	0

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,00,000 gallons	Percent over 10 years old
5/8 X 3/4	868	8%	58%
1	9	44%	43%
1.5	1	100%	100%
2	6	67%	40%
3	2	50%	50%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%
NA	0	0%	0%

BOOSTER PUMPS		
Horsepower	GPM	Quantity
7.5	100	1
20	200	1
50	600	2
0	0	0

FIRE HYDRANTS	
Type	Quantity
Standard *	85
Other	0

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
900,000	Steel	1	2005
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
5,000	Steel	2	2005
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

\* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Red Rock Utilities, LLC  
 Annual Report  
 Water Utility Plant Description (Continued)  
 12/31/19

Water Utility Plant Description (Continued)
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For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:	Ion Exchange/Removal. Water treatment plant for Nitrate removal / remediation an ion exchange process at well #1, Chlorination for disinfection
STRUCTURES:	CI2 Building, Block Wall at water distribution center and well site
OTHER:	Toyota Tacoma x 1

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC	153
Method used:	(a)

Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

#### 4. Curtailment Tariff

## TARIFF SCHEDULE

ORIGINAL

Utility: Red Rock Utilities, LLC  
Docket No.: WS-04245A-04-0184  
Phone No.: (520) 577-0200

Tariff Sheet No.: 1 of 4  
Decision No.: 67409  
Effective: December 27, 2004

CURTAILMENT PLAN FOR RED ROCK UTILITIES, LLC  
(Template 063004)

ADEQ Public Water System No. Pending

Red Rock Utilities, LLC ("Company"), is authorized to curtail water service to all customers within its certificated area under the terms and conditions listed in this tariff.

This curtailment plan shall become part of the Arizona Department of Environmental Quality Emergency Operations Plan for the Company.

The Company shall notify its customers of this new tariff as part of its next regularly scheduled billing after the effective date of the tariff or no later than sixty (60) days after the effective date of the tariff.

The Company shall provide a copy of the curtailment tariff to any customer, upon request.

**Stage 1 Exists When:**

Company is able to maintain water storage in the system at 100 percent of capacity and there are no known problems with its well production or water storage in the system.

Restrictions: Under Stage 1, Company is deemed to be operating normally and no curtailment is necessary.

Notice Requirements: Under Stage 1, no notice is necessary.

**Stage 2 Exists When:**

- a. Company's water storage or well production has been less than 80 percent of capacity for at least 48 consecutive hours, and
- b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 2, the Company may request the customers to voluntarily employ water conservation measures to reduce water consumption by approximately 50 percent. Outside watering should be limited to essential water, dividing outside watering on some uniform basis (such as even and odd days) and eliminating outside watering on weekends and holidays.

APPROVED FOR FILING

DECISION #: 67409

REVISED: June 30, 2004

## TARIFF SCHEDULE

ORIGINAL

Utility: Red Rock Utilities, LLC  
 Docket No.: WS-04245A-04-0184  
 Phone No.: (520) 577-0200

Tariff Sheet No.: 2 of 4  
 Decision No.: 67409  
 Effective: December 27, 2004

Notice Requirements: Under Stage 2, the Company is required to notify customers by delivering written notice door to door at each service address, or by United States first class mail to the billing address or, at the Company's option, both. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

**Stage 3 Exists When:**

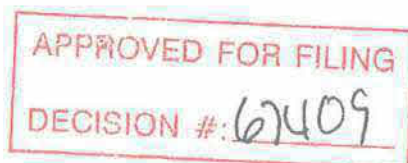
- a. Company's total water storage or well production has been less than 50 percent of capacity for at least 24 consecutive hours, and
- b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 3, Company shall request the customers to voluntarily employ water conservation measures to reduce daily consumption by approximately 50 percent. All outside watering should be eliminated, except livestock, and indoor water conservation techniques should be employed whenever possible. Standpipe service shall be suspended.

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address, or by United States first class mail to the billing address or, at the Company's option, both. Such Notice shall notify the customers of the general nature of the problem and the need to conserve water.
2. Beginning with Stage 3, Company shall post at least 10 signs showing the curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.
3. Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 3.

Once Stage 3 has been reached, the Company must begin to augment the supply of water by either hauling or through an emergency interconnect with an approved water supply in an attempt to maintain the curtailment at a level no higher than Stage 3 until a permanent solution has been implemented.





## TARIFF SCHEDULE

ORIGINAL

Utility: Red Rock Utilities, LLC  
 Docket No.: WS-04245A-04-0184  
 Phone No.: (520) 577-0200

Tariff Sheet No.: 3 of 4  
 Decision No.: 67409  
 Effective: December 27, 2004

**Stage 4 Exists When:**

- a. Company's total water storage or well production has been less than 25 percent of capacity for at least 12 consecutive hours, and
- b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

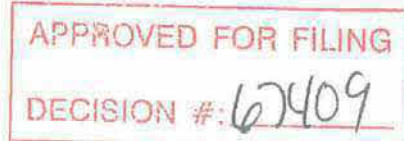
Restrictions: Under Stage 4, Company shall inform the customers of a **mandatory** restriction to employ water conservation measures to reduce daily consumption. Failure to comply will result in customer disconnection. The following uses of water shall be prohibited:

- ◆ Irrigation of outdoor lawns, trees, shrubs, or any plant life is prohibited
- ◆ Washing of any vehicle is prohibited
- ◆ The use of water for dust control or any outdoor cleaning uses is prohibited
- ◆ The use of drip or misting systems of any kind is prohibited
- ◆ The filling of any swimming pool, spas, fountains or ornamental pools is prohibited
- ◆ The use of construction water is prohibited
- ◆ Restaurant patrons shall be served water only upon request
- ◆ Any other water intensive activity is prohibited

The Company's operation of its standpipe service is prohibited. The addition of new service lines and meter installations is prohibited.

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address, or by United States first class mail to the billing address or, at the Company's option, both. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.
2. Company shall post at least 10 signs showing curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.
3. Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 4.



REVISED: June 30, 2004

## TARIFF SCHEDULE

ORIGINAL

Utility: Red Rock Utilities, LLC  
Docket No.: WS-04245A-04-0184  
Phone No.: (520) 577-0200

Tariff Sheet No.: 4 of 4  
Decision No.: 67409  
Effective: December 27, 2004

Customers who fail to comply with the above restrictions will be given a written notice to end all outdoor use. Failure to comply within two (2) working days of receipt of the notice will result in temporary loss of service until an agreement can be made to end unauthorized use of outdoor water. To restore service, the customer shall be required to pay all authorized reconnection fees. If a customer believes he/she has been disconnected in error, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

Once Stage 4 has been reached, the Company must augment the supply of water by hauling or through an emergency interconnect from an approved supply or must otherwise provide emergency drinking water for its customers until a permanent solution has been implemented.





## Additional Filing Requirements

Global Water – Red Rock Utilities Company, Inc. (Wastewater Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

### Table of Contents

1. Wastewater Flows
2. Major Plant in Service Inventory – Wastewater

Global Water – Red Rock Utilities Company, Inc. (Wastewater Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

## 1. Wastewater Flows

Red Rock Utilities, LLC  
 Annual Report  
 Wastewater Flows  
 12/31/19

Wastewater Flows					
Month	Number of Services	Total Monthly Sewage Flow (Gallons)	Sewage Flow on Peak Day	Purchased Power Expense <sup>1</sup>	Purchased Power (kWh) <sup>2</sup>
January	860	3,098,629	127,324	\$5,017	44,700
February	872	2,872,839	142,669	\$4,972	46,800
March	877	3,050,111	152,553	\$4,898	44,100
April	879	3,072,000	132,000	\$5,140	49,200
May	874	3,065,000	133,000	\$5,822	47,400
June	875	2,806,000	104,000	\$5,689	45,000
July	875	3,034,442	129,600	\$6,049	51,300
August	875	3,042,543	131,589	\$6,147	52,800
September	875	2,931,599	130,556	\$6,201	52,800
October	875	3,010,532	134,398	\$5,962	50,700
November	877	3,266,235	159,036	\$5,029	49,500
December	878	3,392,931	149,306	\$3,690	47,100
	<b>Totals</b>	<b>36,642,861</b>	<b>1,626,031</b>	<b>\$64,615</b>	<b>581,400</b>

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Other
Groundwater Permit Number	NA
ADEQ Aquifer Protection Permit ("APP") Number	P-105621
ADEQ Reuse Permit Number	R-511243
EPA NPDES Permit Number	AZMW25143
APP Effluent Treatment Requirement (Class)?	A+
Permitted Flow Rate	300,000 gal mo. av.
Permitted Organic Capacity	0.3MGD
Hydraulic Capacity	0.3MGD
Type of Biological Treatment	Sequenced Batch Reactor (SBR)

In the space below, list all violations within the past 12 months:

No violations within last 12 months. APP exceedances : Daily turbidity = 26, E.coli.= 1

**Note:** If you are filing for more than one system, please provide separate sheets for each system.

1 Enter the total purchased power costs for the power meters associated with this system.

2 Enter the total purchased kWh used by the power meters associated with this system.

**Instructions:** Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Global Water – Red Rock Utilities Company, Inc. (Water Division)

Docket No. WS-04245A-20-0215

Test Year Ended December 31, 2019

2. Major Plant in Service Inventory – Wastewater

Red Rock Utilities, LLC  
 Annual Report  
 Wastewater Utility Plant Description  
 12/31/19

Wastewater Utility Plant Description	
Name of System:	Red Rock Utilities
Wastewater Inventory Number (if applicable):	105421
Type of Treatment	Other
Design Capacity of Plant (Gallons per day)	300,000

LIFT STATION FACILITIES					
Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)	Year Constructed
33786 Spirit Ln (WRF)	2	15	625	4680	2007
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

FORCE MAINS		
Size	Material	Length (Feet)
8 inch	Ductile Iron	60
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0
0	NA	0

MANHOLES	
Type	Quantity
Standard	155
Drop	0

CLEANOUTS	
	Quantity
	6
	0
	0
	0

**Instructions:** Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Page 12

Red Rock Utilities, LLC  
 Annual Report  
 Wastewater Utility Plant Description (Continued)

<b>Wastewater Utility Plant Description (Continued)</b>
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For the following five items, list the utility owned assets in each category for each system.

<b>SOLIDS PROCESSING AND HANDLING FACILITIES</b>	Noxon Centrifuge, Bright Belt Press
<b>DISINFECTION EQUIPMENT</b> (Chlorinator, Ultra-Violet,	Sunlight Systems Ultra Violet Light
<b>FILTRATION EQUIPMENT</b> (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Miami Filters Sand Filters
<b>STRUCTURES</b> (Buildings, Fences, Etc.)	Red Rock WRF Operations Building, Block Wall around WRF, Recycled Water Storage Lagoon
<b>Other</b> (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Incubator, Muffle Furnace, Laboratory, Refrigerator, Oven, Nitrate Analyzer, PH Analyzer, Electric Scale, Fork Lift, Generac 350 KW Standby Generator

<b>Instructions:</b> Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.
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